



# **REPORT OF THE STATE AUDITOR**

## **STATE OF COLORADO STATEWIDE SINGLE AUDIT**

**Fiscal Year Ended June 30, 1999**

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## STATE OF COLORADO

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February 7, 2000

### Members of the Legislative Audit Committee:

Included herein is the report of the Statewide Single Audit of the State of Colorado for the fiscal year ended June 30, 1999. The audit was conducted under the authority of Section 2-3-103 et seq., C.R.S., which authorizes the State Auditor to conduct audits of all state departments, institutions, and agencies.

The purpose of this report is to present the results of the Statewide Single Audit for the year ended June 30, 1999. This report includes our audit opinion on the General Purpose Financial Statements and the supplementary Schedule of Expenditures of Federal Awards. It also contains our conclusions, findings, and recommendations and the responses of the applicable state agencies.

This report may not include all the findings and recommendations related to audits performed of state departments, institutions, and agencies which are issued under separate report covers. However, in accordance with the Single Audit Act, this report includes all findings and questioned costs related to federal awards which came to our attention through either the statewide audit or separate audits.

This report is intended solely for the use of management and the Legislative Audit Committee and should not be used for any other purpose. This restriction is not intended to limit distribution of the report, which, upon release by the Legislative Audit Committee, is a matter of public record.

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**STATE OF COLORADO**  
**OFFICE OF THE STATE AUDITOR**  
**J. DAVID BARBA, CPA**  
**State Auditor**

## **REPORT SUMMARY**

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### **STATE OF COLORADO STATEWIDE SINGLE AUDIT FISCAL YEAR ENDED JUNE 30, 1999**

#### **Authority, Purpose, and Scope**

This audit was conducted under the authority of Section 2-3-103 et seq., C.R.S., which authorizes the Office of the State Auditor to conduct audits of all departments, institutions, and agencies of state government. The audit was conducted in accordance with generally accepted auditing standards and the financial and compliance standards contained in the *Government Auditing Standards* issued by the U.S. General Accounting Office. We performed our audit work during the period January 1999 through November 1999.

The purpose of this audit was to:

- Express an opinion on the State's General Purpose Financial Statements for the fiscal year ended June 30, 1999.
- Express an opinion on the State's Schedule of Expenditures of Federal Awards for the fiscal year ended June 30, 1999.
- Review internal accounting and administrative control procedures as required by generally accepted auditing standards.
- Evaluate compliance with applicable state and federal laws, rules, and regulations.
- Evaluate progress in implementing prior audit recommendations.

We expressed an unqualified opinion on the State's General Purpose Financial Statements and the State's Schedule of Expenditures of Federal Awards for the fiscal year ended June 30, 1999. They are presented in the Financial Statement section of this report.

#### **Current Year Findings and Recommendations**

This report presents the results of the statewide financial and compliance audit for Fiscal Year 1999. The report may not include all the findings and recommendations related to audits performed of state departments, institutions, and agencies which are issued under separate report covers. However, in accordance with the Single Audit Act, this report does include all findings and questioned costs

*For further information on this report, contact the Office of the State Auditor at (303) 866-2051.*

related to federal awards which came to our attention through either the statewide audit or separate audits. The following is a highlight of the more significant findings included in this report arranged by subject matter. Please refer to the Recommendation Locator in the next section for the recommendations, responses, implementation dates, and location of the full text of the findings, recommendations, and agency responses for each agency.

## **Federal Grants**

The State received about \$3.2 billion in federal grants in Fiscal Year 1999. We noted areas for improvements relating to the administration of federal money as follows:

- **Health Care Policy and Financing (Medicaid).** We found problems in the following areas:
  - R Failure to adequately monitor prescription drugs that are not picked up by the client within 14 days. Medicaid is entitled to a credit when this occurs. We estimate that between \$3 and \$9 million in prescription refunds should have been credited to Medicaid during the past 6 years.
  - R Backlogs of in-depth audits of nursing facility billing practices and resident personal accounts. We estimate that if all nursing facilities received in-depth audits systematically, the State would recover about \$2 million in Medicaid funds and \$50,000 in resident funds annually.
  - R Lack of analysis of basic billing relationships. The Department has not systematically reviewed claims for questionable billings such as “out-of-hospital” services provided while the recipient was hospitalized, services provided on holidays, or services provided after the recipient had died.
  - R Unauthorized transportation services. Procedures require counties to authorize and pay for certain transportation services in advance and then seek reimbursement from Medicaid. At least 3 metro area taxi companies and 33 mobility and wheelchair van companies are billing Medicaid directly. By paying these claims, Medicaid is inappropriately bypassing the county authorization process, making these services vulnerable to fraud and abuse.
  - R Weak oversight of (1) claims paid on behalf of recipients eligible for both Medicaid and Medicare; (2) mental health and developmental disabilities services managed by the Department of Human Services; and (3) county functions such as recording of recipient date-of-death. These are high risk areas which, without appropriate oversight, may result in the State paying for services that are not necessary or that could be provided more cost effectively.
  - R Overspending of the quarterly available Medicaid funding for the period ending June 30, 1999. Because the Department did not identify this, about \$54.9 million in State funds were

utilized until federal funding was requested and received at an approximate interest cost to the State of \$537,500.

- R** Errors found in our test of 217 Medicaid expenditures included 10 instances of beneficiary eligibility errors with a value of \$5,256 (federal share \$2,659), 131 instances of provider eligibility errors with a value of \$499,359 (federal share \$252,626), and 54 instances of expenditures totaling \$11,674 (federal share) that were not allowable under criteria for the program.
- **Health Care Policy and Financing (Children’s Health Insurance Program).** The Children’s Health Insurance Program is the State’s subsidized insurance program for children in low-income families that exceed Medicaid income limitations. Federal law provides for federal matching funds for “non-benefit activities” such as administration and outreach up to 10 percent of total program expenditures. The federal Health Care Financing Administration has allowed states to make draws of federal funds in excess of this limit in an effort to help states fund start-up costs of the program. The Department did not record a \$1.8 million liability for this excess draw in the State’s accounting records.
  - **School of Mines.** The School has several administrative problems that could ultimately jeopardize the School’s federal funding. These include (1) inadequately monitoring grants passed through to subrecipients; (2) untimely close out of grants (within 90 days after project completion as required by federal regulations); (3) lack of sufficient information to determine that the School met federal matching requirements; and (4) failure to report non-cash assistance, such as equipment and computers, received as part of a federal grant on its Schedule of Federal Assistance.
  - **Human Services.** The Department expended approximately \$18.4 million to provide financial assistance to adoptive families to help defray the costs related to adopting children with special needs. This program is administered at the county level, with departmental oversight. The Department’s monitoring process for reviewing subsidies is not documented, is not systematic, does not provide for feedback to the county, and does not require a corrective action plan from the county, if applicable.
  - **Colorado Student Loan.** In a test of 61 loans we found that seven were paid by the borrower, but the lender did not notify the Division of such. Lender reporting is a national problem and the exercise of due diligence by the Division is necessary in helping to obtain accurate information.



## **Financial Reporting**

The State Controller's Office minimizes the risk of inaccurate financial reporting by establishing standard policies and procedures. We found that the Controller's Office and some state agencies could improve financial reporting as follows:

- **Controller's Office.** We found errors in the TABOR Revenue Schedule totaling \$2.8 million and the Cash Funds Uncommitted Reserves Report totaling \$778,000 (both corrected before publication). Additional analytical review procedures could improve the accuracy of the reporting by detecting potential errors early in the process. We also found, among other things, inconsistencies between the State's cash flow statements and those same statements found in stand-alone audit reports.
- **Human Services.** The Grand Junction Regional Center is responsible for the care of developmentally disabled individuals. We found that staff do not use an automated system for tracking patient charges. In addition, revenue reported by staff was \$687,051 less than revenue recorded on the State's accounting system. Reconciliations are important as a means for identifying errors and preventing the misuse of funds.
- **Health Care Policy and Financing.** Indirect costs are those costs that benefit more than one program. Federal regulations require the Department to have an approved cost allocation plan in place to recover indirect costs from the federal awards. In Fiscal Year 1999 the Department recovered \$2,493,611 in federal funds for indirect costs under Medicaid and Medicaid-related programs without having a federally approved cost allocation plan. Accordingly, the entire amount of \$2,493,611 is questioned.
- **Labor and Employment.** The revenue reported in the Department's schedule of federal assistance was about \$206,811 less than the associated revenue balance recorded on the State's accounting system. Reconciliation is important to eliminate differences and properly record and report federal revenue.
- **State.** In prior audits we recommended that the Secretary of State's Office implement various reconciliations. We found that the Office has adequately implemented an accounts payable reconciliation, but needs to continue to address reconciliations of fixed assets and payroll. These reconciliations ensure that the Office's assets are safeguarded and that pay rate transactions are approved and accurate.

- **Human Services.** Manual adjustments are made to payroll for leave taken without pay or for excess hours worked. In a review of three payroll reports we found that one employee was overpaid \$437.50. The error was subsequently corrected. A review process should be implemented due to the high risk of errors with this type of transaction.

## Information Systems

Information Systems are an integral part of the operations of state government. We found areas where information system issues need to be addressed:

- **Health Care Policy and Financing.** In Fiscal Year 1999 the Medicaid Management Information System processed over \$1.7 billion in Medicaid payments. Although the Department was able to provide documentation of system tests performed by the new fiscal agent for Medicaid, the Department has not performed and documented the on-site risk analysis and system security review of this system as required by federal regulations.
- **Personnel.** Back-up tapes of vital information within Central Services are not stored in an off-site location. Back-ups tapes are essential to recreate information in the case of a disaster, tampering, or malfunction of the collection system.
- **Public Health and Environment.** Security standards for applications and software vary within the Department. It is important that access to and use of technology is controlled to prevent misuse. We also found that the Department needs to better manage new system implementations and develop subsequent reviews for applications developed by third parties.
- **Transportation.** Employees may purchase construction materials using department-issued credit cards. The Department developed a database to assist in reconciling charges, but it was not thoroughly tested and is not secured so that access to card numbers is limited.

## Recommendation Locator

The attached Recommendation Locator is arranged by department. Additional columns have been added to the Recommendation Locator to provide the information necessary to meet the Single Audit reporting requirements. The CFDA No./Compliance Requirement/Federal Entity column indicates the federal program, type of compliance requirement (including reference letter), and federal agency the finding relates to. The contact for the Corrective Action Plan column notes the designated grant contact person at the state agency. For those findings that do not relate to the Single Audit Act, the CFDA No./Compliance Requirement/Federal Entity column above will not apply and will be marked similarly.

## Summary of Progress in Implementing Prior Year Recommendations

This report includes an assessment of the disposition of prior audit recommendations reported in both the Statewide Single Audit Reports and the Statewide Financial and Compliance Audit Reports for Fiscal Years 1994 through 1998.

Statewide Single Audit Recommendations for Fiscal Year						
	Total	1998	1997	1996	1995	1994
Implemented	17	10	5	-	1	1
Partially Implemented	7	5	2	-	-	-
Deferred	6	3	2	-	-	1
No Longer Applicable	1	-	-	-	1	-
<b>Total *</b>	<b>31</b>	<b>18</b>	<b>9</b>	<b>-</b>	<b>2</b>	<b>2</b>

Statewide Financial and Compliance Recommendations for Fiscal Year						
	Total	1998	1997	1996	1995	1994
Implemented	29	20	6	2	-	1
Partially Implemented	13	10	2	1	-	-
Not Implemented	1	1	-	-	-	-
Deferred	16	10	5	1	-	-
No Longer Applicable	1	-	-	-	1	-
<b>Total *</b>	<b>60</b>	<b>41</b>	<b>13</b>	<b>4</b>	<b>1</b>	<b>1</b>

\* The prior year comments reported above in the Statewide Financial and Compliance Reports are duplicated in the Statewide Single Audit section if they relate to federal funds.

## RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
<b>Department of Corrections</b>						
1	26	Record the receipt of all pharmaceuticals transferred into or out of the Pharmacy.	N/A	Agree	7/31/1999	Dennis Diaz (719)269-4049
<b>Department of Health Care Policy and Financing</b>						
2	30	Prioritize completion and submission of cost allocation plans for Fiscal Year 1999, 1998, and 1995, including the development of time and effort studies or similar methodology to support the plans to be submitted.	93.767, 93.775, 93.777, & 93.778 (B) DHHS	Agree	6/30/2000	Joeseeph Keebaugh (303)866-2487
3	31	Ensure payments are made only for allowable costs under the Medicaid program by improving controls over third-party resources, establishing claims reviews, requiring detailed support for claims, and verifying that Electronic Data Interchange agreements are current.	93.775, 93.777, & 93.778 (B) DHHS	Agree	2/28/2000	Joeseeph Keebaugh (303)866-2487
		Require that providers submit client signature logs to facilitate reviews.			3/31/2000	

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## RECOMMENDATION LOCATOR

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
4	34	Ensure adequate controls are in place over automated systems for the Medicaid program by:				
		a. Performing and documenting analysis for the Medicaid Management Information System.	93.775, 93.777, & 93.778 (N) DHHS	Agree	7/1/2000	Joeseeph Keebaugh (303)866-2487
		b. Considering a requirement that the fiscal agent obtain an independent assessment of controls over the MMIS.		Partially Agree	3/31/2000	
5	35	Enhance control procedures and review processes for federal drawdowns under the Medicaid program by establishing standardized procedures that specifically address the manual Disproportionate Share Hospital program transactions, prevent duplicate federal drawdowns, implement review procedures that compare expenditures and allotments, and determine if a request for supplemental federal funds needs to be submitted.	93.775, 93.777, & 93.778 (C) DHHS	Agree	2/28/2000	Joeseeph Keebaugh (303)866-2487

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## RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
6	39	Recognize and work to meet federal limits for non-benefit activity costs under the Children's Health Insurance Program by:				
		a. Recording a liability quarterly for federal reimbursement received related to expenditures in excess of the 10 percent limit.	93.767 (G) DHHS	Agree	3/31/2000	Joeseeph Keebaugh (303)866-2487
		b. Developing a strategy to ensure non-benefit activity costs are appropriately reduced.			6/30/2001	
		c. Informing the General Assembly on the status of reducing non-benefit activity costs to the required level.			Ongoing	
23	96	Strengthen controls over Medicaid client eligibility processes by reviewing and documenting the Department of Human Service's Single Entry Point monitoring and working with the Department to implement control procedures to ensure all county departments of social services are maintaining current Medicaid files.	93.775, 93.777, & 93.778 (E), (M), & (N) DHHS	Agree	12/1/1999	Joeseeph Keebaugh (303)866-2487
		Establish procedures to ensure that claims are not being paid and individuals are disenrolled if they are not eligible for benefits.			7/1/2000	

## RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implement-ation Date	Contact for Corrective Action Plan
24	99	<p>Improve controls over provider eligibility by requiring current provider agreements and applicable provider licenses and revising procedures to ensure expenditures are made only to eligible providers.</p> <p>Include notification provisions in the interagency agreement in the event a mental health provider loses its license or certification under the Medicaid program.</p>	93.775, 93.777, & 93.778 (E) & (N) DHHS	Agree	<p>7/1/2005</p> <p>7/1/2000</p>	Joeseeph Keebaugh (303)866-2487
25	101	Ensure all necessary complaint information is maintained under the Medicaid Managed Care Program by requiring all complaints under the Programs for All Inclusive Care for the Elderly be reviewed; continue to monitor providers participating in the managed care program.	93.775, 93.777, & 93.778 (N) DHHS	Agree	1/1/2000	Joeseeph Keebaugh (303)866-2487
26	103	Require that case files contain supporting documentation in chronological order from case opening to disposition with a corresponding log of the case history.	93.775, 93.777, & 93.778 (N) DHHS	Agree	12/31/1999	Joeseeph Keebaugh (303)866-2487
27	109	Develop an overall framework to heighten accountability for fighting Medicaid fraud and abuse.	93.775, 93. 777, & 93.778 (A) & (B) DHHS	Agree	12/1/1999	Joeseeph Keebaugh (303)866-2487

## RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implement-ation Date	Contact for Corrective Action Plan
28	111	Work with the Medicaid Fraud Control Unit to recover past-unrefunded prescription credits and monitor future prescription refunds to make sure new pharmacy program controls are working as intended.	93.775, 93.777 & 93.778 (B) DHHS	Agree	5/1/2000	Joeseeph Keebaugh (303)866-2487
29	114	Ensure that all nursing facilities receive in-depth reviews of billing practices and personal needs funds on a systematic basis.	93.775, 93.777, & 93.778 (B) DHHS	Agree	7/1/2001	Joeseeph Keebaugh (303)866-2487
30	116	Undertake a comprehensive review of high-risk programs that result in inappropriate payments; modify policies and procedures to prevent payment of inappropriate claims.	93.775, 93.777, & 93.778 (A) & (B) DHHS	Agree	12/1/1999	Joeseeph Keebaugh (303)866-2487
31	121	Review and revise regulations, statutes, application materials, and provider agreements.	93.775, 93.777, & 93.778 (A) DHHS	Partially Agree	7/1/2000	Joeseeph Keebaugh (303)866-2487
32	123	Work with the Medicaid Fraud Control Unit and the General Assembly on developing anti-kickback, civil false claims, and anti-unbundling statutes and regulations.	93.775, 93.777, & 93.778 (A) DHHS	Agree	1/31/2000	Joeseeph Keebaugh (303)866-2487



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## RECOMMENDATION LOCATOR

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implement- ation Date	Contact for Corrective Action Plan
33	125	Obtain date of death information for use in seeking recoveries for past inappropriate claims and preventing payment for services provided after date of death in the future.	93.775, 93.777, & 93.778 (B) DHHS	Agree	12/1/1999	Joeseeph Keebaugh (303)866-2487
34	126	Work with the fiscal agent to verify and document that all required application materials are included with the initial application and that application materials are filled out completely before enrollment into the Medicaid program.	93.775, 93.777, & 93.778 (A) DHHS	Agree	7/1/2005	Joeseeph Keebaugh (303)866-2487
35	127	Ensure that case files for the Children's Health Insurance Program clearly document the eligibility status for each child.	93.767 (E) DHHS	Agree	6/30/2000	Joeseeph Keebaugh (303)866-2487
<b>Department of Higher Education</b> <b>University of Colorado Health Sciences Center</b>						
7	47	Ensure compliance with federal and University regulations, policies, and procedures concerning grant purchases and dispositions of federally-funded assets over \$5,000.	93.854 (A) & (B) DOE	Agree	10/31/1999	Twila Reighley (303)724-0096

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## RECOMMENDATION LOCATOR

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implement- ation Date	Contact for Corrective Action Plan
<b>Colorado Historical Society-State Historical Fund</b>						
8	49	Develop standard criteria to be documented and used in determining the level of monitoring to occur for historical preservation projects.	N/A	Agree	7/31/1999	Mark Wolfe (303)866-2776
<b>Colorado School of Mines</b>						
38	139	Establish policies and procedures to ensure compliance with federal requirements by:	Various CFDAs & Federal Entities	Agree		Steve Bridgeman (303)273-3262
		a. Identifying all entities that receive federal funds from the University and evaluating which entities are subrecipients and monitoring subrecipients as dictated by the federal government.	(M)		3/31/2000	
		b. Developing a plan and timetable for eliminating the backlog of grant close-out reports.	(H)		6/30/2000	
		c. Retaining appropriate documentation to demonstrate compliance with federal matching requirements.	(G)		1/31/2000	
		d. Reporting non-cash assistance in accordance with federal requirements.	(L)		6/30/2000	

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## RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
<b>Colorado Student Loan Division</b>						
36	132	Work with the State Treasurer's Office to resolve problems with the outstanding check reports.	84.032 (L) DOE	Agree	6/30/2000	Sherry Gansert (303)305-3272
37	133	Continue to exercise due diligence to obtain information from the lenders on loans closed by the lender.	84.032 (L) DOE	Agree	1/31/2002	Sherry Gansert (303)305-3272
<b>Department of Human Services</b>						
9	54	Implement a methodology for accumulating, recording, and reporting revenue within all divisions that includes adequate reconciliation procedures and utilizes automated systems.	N/A	Agree	1/31/2000	Richard Taylor (303) 866-2732
10	55	Require supervisory or secondary review of all manually calculated payroll transactions.	N/A	Agree	12/31/1999	Richard Taylor (303)866-2732
11	57	Improve controls over the personnel process by implementing a monitoring process to ensure that employee performance evaluations are completed annually and enforcing disciplinary actions when annual performance evaluations are not completed.	N/A	Agree	11/15/1999	Richard Taylor (303)866-2732

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## RECOMMENDATION LOCATOR

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implement- ation Date	Contact for Corrective Action Plan
39	143	Improve the on-site review process for the Adoption Assistance Program by implementing a risk-based approach for selection of counties to be monitored; using a random-sampling method for case file selection; documenting review procedures to be performed; providing written results of the review to appropriate county management; and requiring counties to correct noted deficiencies.	93.569 (M) DHHS	Agree	3/31/2000	Jane Beveridge Sharen Ford (303)866-3197 (303)866-4365 Overall Agency Contact: Sue Quintana (303)866-3620
<b>Department of Labor and Employment</b>						
12	60	Perform a reconciliation of federal revenue from the Department's grant accounting system to the State's accounting system annually.	N/A	Agree	6/30/2000	Mel Madden (303)620-4718 x303
<b>Department of Natural Resources Division of Minerals and Geology</b>						
13	65	Identify discrepancies between the State Treasury's records for mined land reclamation cash deposits and the State's accounting records.	N/A	Agree	12/1/1999	Bob Goodnough (303)866-2857

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## RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implement-ation Date	Contact for Corrective Action Plan
<b>Department of Personnel State Controller's Office</b>						
14	71	Refine the methods used to compile the statement of cash flows by utilizing all available information, working with agencies to ensure that transactions are properly categorized, improving the methodology to compile the statement, and netting warrants payable against cash.	N/A	Agree	9/20/2000	Art Barnhart (303)866-3281
15	74	Strengthen the procedures used to compile the Cash Funds Uncommitted Reserves Report by providing training to agency personnel and developing analytical review procedures.	N/A	Agree	8/31/2000	Art Barnhart (303)866-3281
16	76	Develop and document improved analytical review techniques for TABOR revenue.	N/A	Agree	8/31/2000	Art Barnhart (303)866-3281
<b>Division of Risk Management</b>						
17	78	Classify revenue properly for TABOR purposes by ensuring that there is adequate follow-up on information submitted by the State agencies and routinely analyzing financial statement information.	N/A	Agree	6/30/2000	Bill Archambault (303)866-2285

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## RECOMMENDATION LOCATOR

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implement- ation Date	Contact for Corrective Action Plan
<b>Central Services</b>						
18	78	Follow written procedures and store the back-up of Central Collection records in a secured off-site location.	N/A	Agree	10/31/1999	Bill Archambault (303)866-2285
<b>Department of Public Health and Environment</b>						
19	82	Establish, implement, and monitor departmentwide security policies and practices for information systems.	N/A	Agree	12/31/1999	Ray Campbell (303)692-2125
20	84	Assemble a team with appropriate representatives to define the procedures for documenting application events, vendor responses, and communicating information. The team should follow-up and report on findings of the Post Implementation Review.	N/A	Agree	3/31/2000	Ray Campbell (303)692-2125
<b>Department of State</b>						
21	87	Strengthen controls over financial transactions by performing and documenting timely reconciliations for property and equipment, and payroll.	N/A	Agree	6/30/2000	Karen Jackson (303)894-2200 x302

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## RECOMMENDATION LOCATOR

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Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implement- ation Date	Contact for Corrective Action Plan
<b>Department of Transportation</b>						
22	90	Transfer custody of the credit card reconciliation program to the Information Technology Division and maintain it in accordance with the Department's procedures to protect the data against unauthorized access.	N/A	Agree	9/30/2000	George McCullar (303)757-9657

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### Compliance Requirements

- (A) Activities/Allowed or Unallowed
- (B) Allowable Costs/Cost Principles
- (C) Cash Management
- (E) Eligibility
- (G) Matching, Level of Effort, Earmarking
- (L) Reporting
- (M) Subrecipient Monitoring
- (N) Special Tests and Provisions

### Federal Entities:

- DHHS - Department of Health and Human Services
- DOE - Department of Education

# **Section I**

## **Summary of Auditor's Results**



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# Summary of Auditor's Results

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## Financial Statements

Type of auditor's report issued: Unqualified.

Internal control over financial reporting:

- Material weaknesses identified? \_\_\_\_\_ yes   X   no
- Reportable conditions identified that are not considered to be material weaknesses?   X   yes \_\_\_\_\_ none reported

Noncompliance material to financial statements noted?

\_\_\_\_\_ yes   X   no

## Federal Awards

Internal control over major programs:

- Material weaknesses identified? \_\_\_\_\_ yes   X   no
- Reportable conditions identified that are not considered to be material weaknesses?   X   yes \_\_\_\_\_ no

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?

  X   yes \_\_\_\_\_ no

## Identification of major programs:

<b>CFDA Number</b>	<b>Name of Federal Program or Cluster</b>
14.239	HOME Investment Partnerships Program
15.UNKNOWN	Minerals Management/Royalties Management
17.225	Unemployment Insurance
17.250	Job Training Partnership Act (JTPA)
20.205	Highway Planning and Construction
84.027	Special Education: Grants to States
84.126	Rehabilitation Services: Vocational Rehabilitation Grants to States
84.276	Goals 2000: State and Local Education Systemic Improvement Grants
93.268	Immunization Grants
93.558	Temporary Assistance for Needy Families (TANF)
93.568	Low-Income Home Energy Assistance (LIHEAP)
93.658	Foster Care: Title IV-E
93.659	Adoption Assistance
93.767	State Children's Insurance Program (SCHIP)
96.001	Social Security: Disability Insurance
Various	Food Stamps Cluster
Various	Medical Assistance Program (Medicaid) Cluster
Various	Research & Development Cluster
Various	Student Financial Aid Cluster

Dollar threshold used to distinguish  
between type A and type B programs: \$8 million

Auditee qualified as low-risk auditee?                        X   yes        no

## **Section II**

# **Financial Statement Findings**

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# Department of Corrections

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## Introduction

The Department of Corrections manages the State's adult correctional facilities and the adult parole system. The Department also operates the Prison Canteens and the Division of Correctional Industries. The canteens provide various personal items for purchase by inmates, including toiletries, snack foods, and phone services. Correctional Industries operates a furniture manufacturing facility, various farming and ranching facilities, Colorado State forms production and distribution facilities, an automotive service station, the State's license plate manufacturing facility, and management of the State's surplus property.

The Department's Fiscal Year 1999 operating budget was approximately \$400 million with 4,771 full-time-equivalent staff (FTE). Administrative offices for the Department are located in Cañon City and Colorado Springs. Correctional facilities are located throughout the State and include Buena Vista, Cañon City, Denver, Pueblo, Limon, Ouray, Delta, Rifle, and Sterling.

The following comments were prepared by the public accounting firm of Baird, Kurtz & Dobson, who performed audit work at the Department of Corrections.

## Inventory of the Central Pharmacy

The Department of Corrections' Central Pharmacy (Pharmacy) in Cañon City handles the majority of the inmates' prescriptions within the Department. In prior year findings we stressed the importance of a perpetual inventory tracking system for prescriptions. We recommended that measures be taken to improve the perpetual inventory system for tracking quantities on hand, received, and dispensed for each inventory item. Proper segregation of duties is a critical part of establishing the proper control environment. Proper procedures combined with effective segregation of duties would help ensure that drugs are not misused or stolen.

As a result of the prior year finding, the Department has implemented policies to maintain control of the inventory located in the Pharmacy. We have reviewed these policies and tested for their implementation and effectiveness and found no control deficiencies. We have, however, noted a better means of recording and controlling transactions of obsolete inventory returning to the Central Pharmacy.

The Pharmacy maintains a handwritten perpetual inventory log for recording transactions of controlled substances. During our observation of inventory we noted obsolete or outdated inventory was being returned to the Pharmacy but not recorded in the perpetual inventory until removed by the company contracted to destroy such controlled substances. This creates a situation where expired drugs are not on the perpetual inventory listing and the potential for misuse increases because there is no control log during this period of time.

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### **Recommendation No. 1:**

The Department of Corrections should make an entry in the perpetual inventory system to record the receipt of all pharmaceuticals transferred into or out of the Pharmacy.

### **Department of Corrections Response:**

Agree. The Central Pharmacy has implemented this additional record keeping step.

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# Department of Health Care Policy and Financing

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## Introduction

The Department of Health Care Policy and Financing (HCPF) was created as part of the restructuring of state departments under House Bill 93-1317 effective on July 1, 1994, or the beginning of Fiscal Year 1995. The Department is the state agency responsible for administering the Medicaid program, the federal program designed to provide health services to eligible needy persons. HCPF contracts with the Department of Human Services for some services, such as determining individuals' eligibility for Medicaid benefits. The Medicaid grant is the largest federal program administered by the State and is funded approximately equally by federal funds and state general funds. During Fiscal Year 1999 the Department expended almost \$1.91 billion and had 159 full-time-equivalent staff (FTE), compared with \$1.67 billion in expenditures and 146 FTE in Fiscal Year 1998.

During Fiscal Year 1999 the Department continued to work on developing an expanded children's health insurance program for children 18 years of age and under as authorized by House Bill 97-1304, referred to as the Children's Basic Health Plan or Children's Health Plan Plus. In October of 1997 the Department submitted the State's plan for children's health insurance to the federal government in order to obtain federal funds for these types of programs under the federal Title XXI, the Children's Health Insurance Program.

The public accounting firm of Baird, Kurtz & Dobson (BKD) performed the audit work at HCPF as of and for the fiscal year ended June 30, 1999. During its audit BKD reviewed and tested HCPF's internal controls over financial reporting and federal programs, including compliance with certain state and federal laws and regulations, as required by generally accepted auditing standards, *Government Auditing Standards* and U.S. Office of Management and Budget (OMB) Circular A-133.

## **Obtain Approval for Cost Allocation Plans**

Under federal regulations, entities that receive federal awards, referred to as grantees, may be reimbursed for a portion of indirect costs related to operating a federal program. Indirect costs, or overhead costs, are those costs that benefit more than one program or activity, such as a staff person that performs accounting functions for multiple programs. To recover indirect costs, organizations must develop a cost allocation plan (CAP, plan) that provides a reasonable and consistent basis for allocating costs in the indirect cost pool to the various programs and activities that benefit from these costs. The CAP must be prepared in accordance with applicable OMB guidelines, and the plan must be submitted to and approved by the federal government.

During the Fiscal Year 1998 audit, it was noted that the Department did not have approved cost allocation plans in place for the years since it was created in Fiscal Year 1995. The Department agreed to increase its efforts to submit the CAPs and work to obtain federal approval. During the Fiscal Year 1999 audit, BKD found that Fiscal Year 1997 was the only year for which the Department had an approved CAP. Subsequent to the audit HCPF received approval for its Fiscal Year 1996 CAP in October 1999. In terms of the other outstanding years, the Department submitted a proposal for the Fiscal Year 1995 CAP in June 1996 that was not approved, and the Department has not yet resubmitted it. HCPF has not submitted proposed CAPs for Fiscal Years 1998 or 1999.

## **Implementation of Additional Programs and Impact on Indirect Costs**

With the addition of the Children's Health Insurance Program (CHIP) to the Department's responsibilities in Fiscal Year 1998, many personnel whose salaries are part of the Department's indirect cost pool began devoting time and effort to multiple programs, such as Medicaid and CHIP. Accordingly, the methodology used in the approved Fiscal Year 1997 CAP is inappropriate for Fiscal Years 1998 and 1999. HCPF has not performed time and effort studies or maintained other documentation such as personnel activity reports to support the allocation of these personnel costs in the indirect cost pool to the various programs that benefit from these costs. During



Fiscal Years 1998 and 1999, the Department has continued to charge a portion of indirect costs to the Medicaid program; however, it has not charged any indirect costs to CHIP. Accordingly, the entire federal share of indirect costs claimed under the Medicaid and Medicaid-related programs for Fiscal Year 1999 in the amount of \$2,493,611 is questioned as to its appropriateness.

Without an approved cost allocation plan in place, the federal government could choose not to continue reimbursing the State for the federal share of indirect costs incurred by the Medicaid program. In addition, the federal government could disallow indirect costs already reimbursed to the State and require that they be repaid. This would drastically increase the cost to the State for operating the Medicaid program. (CFDA Nos. 93.775, 93.777 and 93.778—Medicaid Cluster—Allowable Costs (Cost Allocation Plan).)

### **Indirect Costs and the Children's Health Insurance Program**

In terms of CHIP, the federal reimbursement rate is 65.42 percent, which is higher than the 50 percent reimbursement rate for indirect costs under the Medicaid program. By not charging indirect costs to CHIP the State appears to be under recovering federal funds, thus unnecessarily increasing the burden on the State's General Fund. Without an approved allocation methodology, and cost allocation plan, the amount of this underrecovery is not known. This is further complicated by the fact that the State currently exceeds the allowable 10 percent non-benefit activity cost levels for CHIP, and indirect costs are considered part of these non-benefit activity costs (see Recommendation No. 6).

Finally, since the Department is charging some indirect costs to Medicaid that should be charged to CHIP, the State is shifting CHIP costs to Medicaid. Shifting costs between federal programs is not allowable under federal regulations. This could be of particular concern because costs are being shifted from a capped grant award (CHIP) to a federal entitlement program where the award is not capped (Medicaid). However, as of June 30, 1999, the State had used only \$7.2 million of its initial \$41.8 million federal grant award for CHIP, or about 17.2 percent. In other words, even if a share of indirect costs were charged to CHIP, the State is unlikely to exceed the award amount; however, by charging a portion of indirect costs to CHIP the State would increase the amount by which it exceeds the allowable 10 percent level of non-benefit activity costs. The State has until September 30, 2000, to use the remaining \$34.6 million balance on this first award. (CFDA No. 93.767—State Children's Insurance Program—Allowable Costs (Cost Allocation Plan).)

## **Recommendation No. 2:**

The Department of Health Care Policy and Financing should prioritize completion and submission of cost allocation plans for Fiscal Year 1999 as well as Fiscal Years 1998 and 1995. As part of this process, the Department should develop appropriate documentation of time and effort studies or a similar methodology to support the plans to be submitted as required by OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments.

### **Department of Health Care Policy and Financing Response:**

Agree. The Department made the cost allocation plans a top priority in Fiscal 98-99 and was successful in obtaining federal approval on two plan years to date (Fiscal Year 95-96 and Fiscal Year 96-97). In addition, we will have the plan for Fiscal Year 94-95 submitted to the federal Health Care Finance Administration (HCFA) on February 1, 2000. Additionally, we plan to have the Fiscal Year 97-98 plan submitted to HCFA by March 1, 2000. That will leave only the Fiscal Year 98-99 and Fiscal Year 99-00 plans to be resolved. As part of our efforts to become current with our plans, we will develop an appropriate methodology that is acceptable to the federal government to support the allocation of all costs claimed. Our goal is to be current with our cost allocation plans by July 1, 2000.

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## **Allowable Costs Under Medicaid**

Under the federal Medicaid program, certain expenditures are considered allowable costs and thereby qualify for reimbursement by the federal government. Out of the total Medicaid program expenditures of \$1,761,088,128 for Fiscal Year 1999 (federal share \$905,564,250), an audit sample of 217 program expenditures with a value of \$5,824,487 (federal share \$2,946,608) was tested for allowability under Medicaid regulations.

The evaluation of the sample identified 54 program expenditures that did not comply with one or more allowable cost criteria for the Medicaid program. These 54 sample items had a value of \$11,674 (federal share \$5,906). The errors were as follows:

**Third Party Resources:** Fourteen instances were found in which the beneficiary's Medicare or other third party resource information was entered into the Medicaid Management Information System (MMIS) subsequent to the date the claim was paid. There was no evidence noted in these files showing subsequent attempts to bill the third party. Federal regulations state that where a third party liability is established after the claim is paid, reimbursement from the third party should be sought (42 CFR §433.135 through 433.154). The Department risks being required to refund federal reimbursement dollars if third party resources are not properly pursued and billed.

**Claims Supported by Medicaid Records:** There were three instances in which an Electronic Data Interchange (EDI) agreement was not available for review. EDI agreements are required in cases where medical providers submit claims for payment in batches. These agreements are the provider's attestation they have appropriate medical records to support the claims. To be allowable under Medicaid, costs for medical services must be supported by medical records. Without confirming these agreements are in place with providers, the Department does not adequately ensure providers have supported medical records for the claims submitted. Payments for claims unsupported by medical records are not allowed under the Medicaid program.

**Prescription Credits:** In 33 sample items, documentation was not present to indicate whether prescriptions were actually picked up by the Medicaid recipient within the prescribed 14-day period. Regulations allow the costs for prescriptions only if the client obtains the prescription within 14 days. Should a client not pick up a prescription within 14 days, the provider is required to credit the original reimbursement back to the program. This requirement is stated clearly in the Pharmacy Provider Manual supplied by HCPF. Currently there is no control in place ensuring that the Department receives credits for all prescriptions not picked up by beneficiaries within the allowable 14-day period.

HCPF is in the process of preparing an amendment to the pharmacy provider agreements requiring the provider to maintain a signature log. These signature logs will greatly assist the Department with postpayment reviews. Such reviews are a very necessary process for maintaining control over prescription drugs. Over \$62 million of federal funds alone were distributed in Fiscal Year 1999 for these types of payments.

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### **Recommendation No. 3:**

The Department of Health Care Policy and Financing should ensure payments are made only for allowable costs under the Medicaid program by:

- a. Implementing control procedures to ensure Medicare or other third party resources are exhausted.
- b. Establishing a postpayment review of claims to identify claims that could be recovered from Medicare and other third party resources and undertaking appropriate collection efforts.
- c. Requiring all claims submitted for payment have detailed support at the client level.
- d. Ensuring that Electronic Data Interchange agreements are current for every provider submitting batch transactions before payment is made for those claims.
- e. Amending the pharmacy provider agreements to require providers periodically submit or otherwise make Medicaid recipient signature logs accessible to HCPF to facilitate postpayment reviews.

### **Department of Health Care Policy and Financing Response:**

- a. Agree. The third party liability was known at the time the claim was processed, and the claim was paid correctly in a pay and report status. It is agreed that the Department did not complete the process in this cycle of working that report to ensure that Medicare or other third party carrier resources were indeed exhausted or that in fact the service rendered was a benefit under that carrier. Corrective actions are being implemented by February 2000 as noted below in b.
- b. Agree. When claims are paid recognizing that there is a third party carrier for the service rendered, the claim line sets a pay and report edit. The State will review the report to assure appropriate billing by the provider. Rather than requiring postpayment review of claims paid, our home health policy analyst is proceeding with a change in the process of how home health claims are paid. An edit will be added that requires the provider obtain a Medicare denial before acute home health claims are paid. Without that denial, those claims will be denied, and the pay and report edit will not be utilized for the specified home health codes.
- c. Agree. Refer to response provided in Recommendation No. 25a and b.
- d. Agree. Refer to response provided in Recommendation No. 25a and b.

- e. Agree. HCPF personnel will be meeting with pharmacy providers during December 1999 to determine the best method of obtaining needed information. Provider agreements will be amended based on the results of this meeting. This will be completed prior to March 31, 2000.

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## Controls Over Automated Systems

The Medicaid program is dependent on extensive, complex computer systems and the internal controls over such systems for ensuring the proper payment of Medicaid benefits. Federal regulations (45 CFR 95.621) require state agencies to establish and maintain a program for conducting a biennial risk analysis and system security review of automated data processing (ADP) systems for the Medicaid program. The purpose of these requirements is to ensure that appropriate, cost-effective controls and safeguards are incorporated and operating effectively in both new and existing systems.

As described earlier, HCPF has a contract with a nongovernmental service organization that functions as the fiscal agent for the Medicaid program. This fiscal agent processes all provider payments for the Medicaid program, which totaled over \$1.76 billion in Fiscal Year 1999. The fiscal agent is responsible for the operation of the Department's new Medicaid Management Information System (MMIS) put in place during Fiscal Year 1999, which is the automated system that processes all claims for payment under the Medicaid program.

HCPF was able to provide substantial documentation from its fiscal agent for the MMIS. HCPF was also able to provide documentation of numerous meetings and discussions with the fiscal agent regarding the testing performed by the fiscal agent of the new MMIS as part of the conversion to the new system.

However, the Department has not performed and documented the on-site risk analysis and system security review required by federal regulations for MMIS. In addition, HCPF has not obtained an independent audit of the controls over MMIS or other documentation that would demonstrate controls over the system have been verified. (CFDA Nos. 93.775, 93.777 and 93.778—Medicaid Cluster—Special Tests and Provisions (Automated Data Processing).) The Department can help ensure the reliability of the MMIS by performing the necessary reviews over the system.

## **Recommendation No. 4:**

The Department of Health Care Policy and Financing should ensure adequate controls are in place over automated systems for the Medicaid program by:

- a. Performing and documenting the required analysis under federal regulations for the Medicaid Management Information System and following up on any corrective action deemed necessary as a result of that analysis.
- b. Consider including a requirement that the fiscal agent obtain an independent assessment of controls over the Medicaid Management Information System on an annual or biennial basis.

## **Department of Health Care Policy and Financing Response:**

- a. Agree. Subsequent to the audit, the Department received notification (October 1, 1999) from HCFA (Health Care Financing Administration) that the current MMIS was certified retroactive to December 1, 1998 (implementation date). This was based on HCFA's on-site review that was conducted July 26-30, 1999, which included security. In addition, the Department did review the "Colorado State Auditor's Office – Possible Control Procedures for I/S Auditing" and the fiscal agent is meeting all possible control procedures. The Department will create and implement a periodic risk analysis review process effective July 1, 2000 in accordance with the federal regulations (45 CFR 95.621).
  - b. Partially agree. The Department and the fiscal agent have and continue to maintain adequate controls that address security and confidentiality issues. Additionally, due to the recent implementation of the new MMIS on December 1, 1998, which required the Department to complete the security requirement based on the RFP and HCFA guidelines, the Department will consider, but at the current time cannot commit to, requiring the fiscal agent to obtain an independent assessment over the controls over the MMIS on an annual or biennial basis. This requirement would result in a supplemental request, a contract amendment with the fiscal agent (because this is not required in 45 CFR 95.621) and cost about \$50,000-\$70,000. The Department will agree to create an annual plan to review the controls by March 31, 2000, which is within compliance of 45 CFR 95.621.
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## **Drawdowns of Federal Funds for the Medicaid Program**

The audit found some problems with controls over the process for drawdowns of federal funds made to receive reimbursement for the federal share of Medicaid expenditures. Out of 30 drawdowns tested during the audit, one occurrence of a duplicate drawdowns of federal funds was discovered for Fiscal Year 1999. This error occurred in relation to the Medicaid Disproportionate Share Hospital program. Transactions for this program require staff to perform several manual interventions in the Department's automated system for federal drawdowns, and in this case a required manual adjustment was not made to a system-generated federal drawdowns. This error was identified by the Department and corrected within 30 days.

In addition, during the testing of fiscal year-end balances we found that, as of September 10, 1999, the June 30, 1999, federal receivable of \$54.9 million for Medicaid was still outstanding. We determined that HCPF had overspent its quarterly available funds for the period ending June 30, 1999. Through an oversight, the Department had not identified the outstanding amount and requested supplemental funding from the federal government in order to increase the allotment and cover the excess expenditures. Because the supplemental request was not filed, \$54.9 million of state funds were utilized to cover Medicaid costs for the intervening period, when these costs should have been reimbursed with federal dollars. Subsequently, the Department requested the supplemental and made the drawdowns for the \$54.9 million in federal funds.

On the basis of the average interest earned by the State Treasurer on the State's pooled cash funds during July and August 1999, we estimated that the use of state funds to carry the \$54.9 million for the federal share of the Medicaid program resulted in a cost to the State of approximately \$537,500. The Department needs to improve oversight of the drawdowns process to help ensure such errors do not occur in the future. (CFDA Nos. 93.775, 93.777 and 93.778 Medicaid Cluster–Cash Management (Cash drawdowns).)

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### **Recommendation No. 5:**

The Department of Health Care Policy and Financing should enhance control procedures and review processes for federal drawdowns under the Medicaid program by:

- a. Establishing standardized procedures that specifically address the manual Disproportionate Share Hospital program transactions and prevent duplicate federal drawdowns.
- b. Implementing review procedures at the end of each quarter that compare expenditures and allotments and determine if a request for supplemental federal funds needs to be submitted to reduce the State's exposure for unnecessarily fronting the cost of the Medicaid program.

### **Department of Health Care Policy and Financing Response:**

- a. Agree. The Department does have standardized procedures to address the unique nature of the Disproportionate Share program. A human error did occur, but the procedures in place quickly caught and corrected the error.
- b. Agree. Again, the Department has procedures in place to ensure that adequate federal authority exists in the federal cash management system. Due to a staffing issue, an experienced staff member was performing this as a new duty, and unfortunately missed the problem condition. We will review our existing procedures and staff assignments to ensure that they are both appropriate and adequate. This review will be completed by February 28, 2000.

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## **Strengthen Monitoring and Reporting for the Children's Health Insurance Program**

The audit included a review of the Department's internal controls and compliance related to federal requirements for the Children's Health Insurance Program (CHIP). This is the State's subsidized insurance program for children in low-income families that exceed Medicaid income limitations. The Department expended a total of about \$16.3 million from all funding sources for this program for Fiscal Year 1999.



## **Federal Draws for Non-Benefit Activities Under CHIP**

Federal Title XXI allows for federal reimbursement to states for a share of "non-benefit activity" expenditures for CHIP, and the law limits qualifying non-benefit expenditures to 10 percent of total program expenditures. Eligible non-benefit activities include administration and other specified costs such as outreach programs. The law does not provide a federal match for non-benefit expenditures exceeding the 10 percent limit.

The federal Health Care Finance Administration (HCFA) has issued a letter to the states allowing them to delay submitting claims for non-benefit expenditures in excess of the 10 percent limit to the subsequent fiscal year. HCFA has verbally informed the Department that states are allowed to draw the related federal share of these excess expenditures without reporting either the excess expenditures or related federal draws on the corresponding quarterly reports to HCFA. Normally, states are required to file reports to the federal government based on actual expenditures made and actual federal reimbursement received during the quarterly reporting period. The Department is required to maintain a reconciliation between the amounts reported and the excess non-benefit expenditures and federal draws made. The reconciliation is submitted to HCFA along with the federal quarterly report.

HCFA indicated to the auditors that this practice is being permitted to assist states with funding program start-up costs for CHIP that may result in states exceeding the 10 percent limit. HCFA has not indicated verbally or in writing how long it will allow states to follow these procedures. HCFA's expectation is that as enrollments and benefit expenditures increase, the relative share of non-benefit activity costs will drop to the 10 percent level.

When HCFA discontinues this practice, the 10 percent limitation in federal law will be enforced. It is not known what time frame or flexibility, if any, HCFA might allow the states in order for them to achieve compliance or face a disallowance for federal draws received related to non-benefit costs over the 10 percent limit. As of June 30, 1999, the Department reports that it had received about \$1.8 million in federal matching funds for non-benefit expenditures in excess of the 10 percent limit. In total, the Department had expended about \$3.9 million on non-benefit activities, which represented approximately 28.3 percent of total program expenditures reported to HCFA since the program's inception.

Further, the Department itself has not been charging any share of its own indirect costs to CHIP. Therefore, the actual level of non-benefit activity costs is higher than the \$3.9 million. The amount of indirect costs attributable to CHIP is not known

because the Department does not have a federally approved cost allocation plan in place that includes CHIP (see Recommendation No. 2.).

### **Federal Liability Should Be Recognized**

Regardless of HCFA's decision at this time not to enforce the 10 percent limitation on non-benefit activity costs relative to federal reimbursement, the Department's related receipt of \$1.8 million in federal funds is not in compliance with federal law. It is understandable that the Department is taking advantage of the opportunity to provide additional funds to establish the Children's Basic Health Plan in Colorado using CHIP funds. However, the State should report this \$1.8 million in federal funds as a liability on its financial statements. The Department should consult with the State Controller's Office to determine the proper method to record this liability, and it should adjust the amount quarterly as federal reports are filed.

In addition, program and accounting staff at the Department need to develop a strategy for reducing non-benefit activity expenditures to the required level to avoid a possible disallowance by the federal government. Finally, the Department should report regularly to the General Assembly on the success of the Department's efforts to reach the 10 percent limit and the status of the federal liability. The information should be included in the quarterly report the Department is required to submit to the Joint Budget Committee (JBC) on administrative costs, enrollment efforts, and caseloads (HB98-1401, Footnote #51a; SB99-215, Footnote 63). We noted that the Department included this information in quarterly reports to the JBC up through June 30, 1999. However, it discontinued these disclosures in reports dated October 1, 1999, and January 1, 2000. (CFDA No. 93.767—State Children's Health Insurance Program—Matching, Level of Effort, Earmarking.

### ***Auditor's Addendum***

***Subsequent to our audit, the federal Health Care Finance Administration notified the Department that as of September 30, 2000, the State would be required to comply with the 10 percent limit on qualifying non-benefit expenditures for the purposes of receiving federal reimbursement. This is further indication that the State should report a liability for excess federal reimbursements for CHIP and that the liability should be adjusted quarterly based on federal reporting periods. The Department reports that as of December 31, 1999, it had received \$1.9 million in federal reimbursement for non-benefit expenditures in excess of the 10 percent limit, or an increase of about \$100,000 since June 30, 1999.***

***The Department's response below has been revised by Department staff to reflect HCFA's decision to enforce the 10 percent limit.***

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## **Recommendation No. 6:**

The Department of Health Care Policy and Financing should recognize and work to meet federal limits for non-benefit activity costs under the Children's Health Insurance Program (CHIP) by:

- a. Recording a liability for federal reimbursement received related to expenditures in excess of the 10 percent limit and updating this information quarterly.
- b. Developing a strategy to ensure non-benefit activity costs are appropriately reduced.
- c. Informing the General Assembly on the status of reducing non-benefit activity costs for CHIP to the required level under federal regulations and the amount of the related liability to the federal government as part of its quarterly report to the Joint Budget Committee on administrative costs, enrollment, and caseloads.

## **Department of Health Care Policy and Financing Response:**

- a. Agree. The Department understands that we are in violation of the law; however, this violation occurred with the prior permission and knowledge of the local office of the federal administering agency for the Children's Health Insurance Program (the federal Health Care Finance Administration--HCFA). Up until February 1, 2000, we had no indication from HCFA how long we would be able to operate in this manner. Because there was no "due date," we were unable to estimate the amount due and as such we did not feel it was appropriate to record a liability. However, on February 1, 2000, we were informed by HCFA that as of September 30, 2000, we will no longer be allowed to draw federal funds for non-benefit expenditures in excess of the 10 percent federal participation limit. We will record a liability by March 31, 2000, and adjust it quarterly.
- b. Agree. The Department is clearly aware of the federal government's 10 percent participation limit for what they define as non-benefit activity expenditures. It must be clearly understood that this limit only applies to the amount of administrative expenditures that the federal government will

provide match for. Total administrative expenditures may exceed the 10 percent cap by using additional State funds or funds from other sources without federal match.

The Department has been studying these non-benefit costs in an effort to determine how they can be appropriately and effectively minimized, regardless of whether state or federal funds are used to pay the costs. The Children's Health Insurance Program (CHIP) is new, and it is very important to the success of the program for costs defined as administrative to be adequate to allow the program to achieve the goal of providing insurance to uninsured children. For example, marketing and outreach costs are defined as administrative costs by the federal government; if expenditures for outreach programs for enrolling eligible children are insufficient, enrollments will not meet program objectives, but these costs can and do drive a substantial amount of administrative costs.

The Department and the CHIP Policy Board have actively addressed marketing and outreach budgeting and strategies in the context of overall program design, development, and budgeting. The Department's strategies for controlling administrative costs is comprised of three parts:

1. Decreasing administrative costs per enrollee, as start-up and fixed costs are distributed across an expanded number of enrollees.
2. Performance-based contracting for marketing and outreach, eligibility and enrollment and related administrative functions, with increasing emphasis on payment for attainment of measurable products and outcomes.
3. Spreading start-up costs across multiple years, including developing and employing systems that will reduce operational costs over an extended system life cycle.

Our budget proposal for Fiscal Year 00-01 is for no more than 10 percent administrative expenditures. It is clearly our intent to begin living within this 10 percent administrative cap during that fiscal year. To determine the impact of the plan, we will have to assess our status at the close of that fiscal year. Implementation of this recommendation should occur by June 30, 2001.

- c. Agree. The Department has been and intends to continue being completely open with the General Assembly on this issue. The Department addressed the issue at a very detailed level in the June 30, 1999, quarterly report to the Joint Budget Committee, which was required by Footnote #51a of the Fiscal Year 1998-99 Long Bill. It is true that this level of detail was not repeated in the October 1999 or January 2000 reports. (The quarterly reporting requirement was continued in the Fiscal Year 99-

00 Long Bill by Footnote #63.). The principal reason for this detail being excluded was a difference of opinion between the Department and HCFA as to what constitutes administrative expenditures in the program. This disagreement caused some ambiguity as to the actual dollar amount of the excess federal draws, and so the specifics were not included in the two reports. However, the issue continued to be addressed in other forums. The Department addressed the issue in both its Fiscal Year 99-00 supplemental budget request and its Fiscal Year 00-01 budget request. Our discussions with the General Assembly will be ongoing.

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# Department of Higher Education

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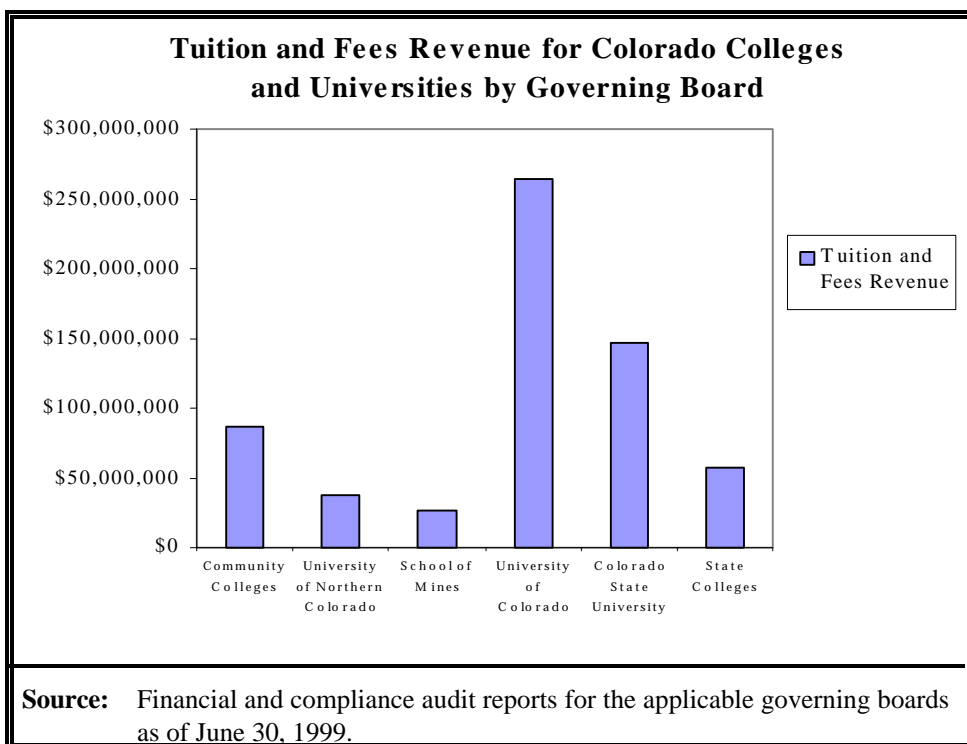
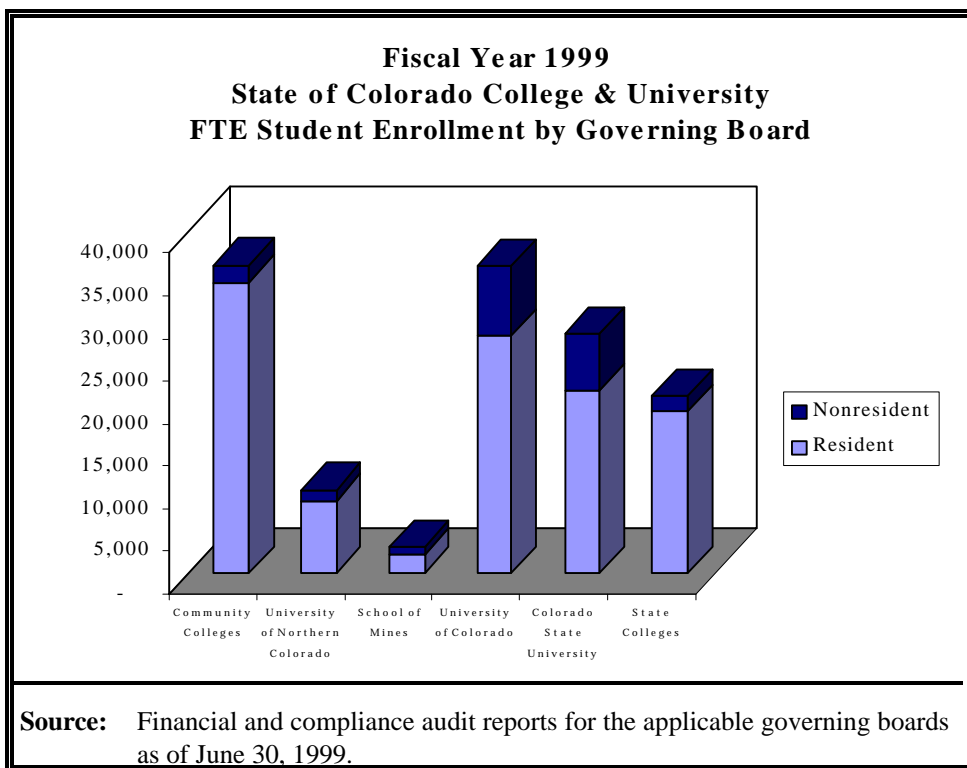
## Introduction

The Department of Higher Education was established under Section 24-1-114, C.R.S., and includes all public education institutions in the State. It also includes the Auraria Higher Education Center, the Colorado Commission on Higher Education, the Colorado Council on the Arts, the Colorado Student Loan Division, the Colorado Historical Society, and the Division of Private Occupational Schools.

State public institutions of higher education are governed by six different boards. The governing boards and the schools they oversee are:

- **Board of Regents of the University of Colorado**  
University of Colorado at Boulder  
University of Colorado at Colorado Springs  
University of Colorado at Denver  
Health Sciences Center
- **State Board of Agriculture - Colorado State University System**  
Colorado State University  
Fort Lewis College  
University of Southern Colorado
- **Trustees of the State Colleges of Colorado**  
Adams State College  
Mesa State College  
Metropolitan State College of Denver  
Western State College
- **State Board for Community Colleges and Occupational Education (SBCCOE)**  
13 Community Colleges
- **Trustees of the University of Northern Colorado**  
University of Northern Colorado
- **Trustees of the Colorado School of Mines**  
Colorado School of Mines

The following graphs depict comparative data between the governing boards of the State's colleges and universities:



## **Board of Regents of the University of Colorado**

The Board of Regents is constitutionally charged with the general supervision of the University and the exclusive control and direction of all funds of and appropriations to the University, unless otherwise provided by law. The University consists of four campuses: Boulder, Health Sciences Center, Denver, and Colorado Springs, as well as central administrative offices. Within the four campuses, 16 schools and colleges offer more than 140 fields of study at the undergraduate level and 100 fields at the graduate level.

### **University of Colorado**

The University of Colorado was established on November 7, 1861, by Act of the Territorial Government. Upon the admission of Colorado into the Union in 1876, the University was declared an institution of the State of Colorado, and the Board of Regents was established under the State Constitution as its governing authority.

The following comment was prepared by the public accounting firm of KPMG LLP, who performed work at the University of Colorado.

### **Internal Control Over Compliance Requirements Can Be Improved at the Health Sciences Center (UCHSC)**

As part of our audit, we tested compliance with federal, state, and University guidelines in accordance with *Government Auditing Standards*, Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, State Fiscal Rules, Statutes, and University policies. The following are internal controls over compliance matters that need improvement:

#### **Office of Grants and Contracts Purchase Review**

The UCHSC policy for purchases with federal funds is for the Office of Grants and Contracts (OGC) to review and approve all purchases over \$3,000. This policy is in place to ensure purchases are allowable in accordance with the grant agreement and federal guidelines. The normal operating procedure is for the requesting department to obtain OGC approval prior to submission to the purchasing department. If the purchasing department identifies a purchase order with restricted funds that has not been previously approved by the OGC, purchasing is to forward the purchase order back to that requesting department to obtain appropriate approvals. We noted in a



sample of fifteen federally funded fixed assets purchases, two were not approved by OGC in accordance with campus policy. These purchases were allowable under federal guidelines and the grant agreement; however, there is an increased risk that purchases may not be allowable if the OGC does not review the purchase. The UCHSC should ensure that departments and the new Consolidated Service Center are aware of the University policy relating to federally funded purchases and ensure appropriate approvals are obtained prior to disbursement of funds.

### **Federally Funded Fixed Asset Disposals**

Office of Management and Budget Circular A-110, *Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations* (the Circular), outlines requirements related to equipment purchased with federal funds. The Circular states that:

“The recipient shall use the equipment in the project or program for which it was acquired as long as needed, whether or not the project or program continues to be supported by Federal funds and shall not encumber the property without approval of the Federal awarding agency. When no longer needed for the original project or program, the recipient shall use the equipment in connection with its other federally-sponsored activities, in the following order of priority: (i) activities sponsored by the Federal awarding agency which funded the original project, then (ii) activities sponsored by other Federal awarding agencies.”

The Circular further outlines requirements for the disposition of such equipment:

“When the recipient no longer needs the equipment, the equipment may be used for other activities in accordance with the following standards. For equipment with a current per unit fair market value of \$5,000 or more, the recipient may retain the equipment for other uses provided that compensation is made to the original Federal awarding agency or its successor. The amount of compensation shall be computed by applying the percentage of Federal participation in the cost of the original project or program to the current fair market value of the equipment. If the recipient has no need for the equipment, the recipient shall request disposition instructions from the Federal awarding agency. The Federal awarding agency shall determine whether the equipment can be used to meet the agency’s requirements. If no requirement exists within that agency, the availability of the equipment shall be reported to the General Services Administration by the Federal awarding agency to determine whether a requirement for the equipment exists in other Federal agencies. The Federal awarding agency shall issue instructions to the recipient no later than 120 calendar days after the recipient's request and the following procedures shall govern.”

If an asset acquired with federal funds is sold and proceeds are realized, the UCHSC offers the proportionate share to the federal awarding agency. If the asset is not sold, the UCHSC does not contact the awarding agency and request disposition instructions in accordance with federal regulations. As a result, the UCHSC may be in violation of the Circular requirements relating to equipment dispositions. However, our testwork did not note any instances of noncompliance.

The UCHSC should implement a process to identify disposals of federally-funded assets with a current fair market value of \$5,000 and ensure the sponsoring agency is contacted for disposition instructions.

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### **Recommendation No. 7:**

The University of Colorado Health Sciences Center should ensure compliance with federal and University regulations, policies and procedures concerning grants purchases and disposition of federally-funded assets over \$5,000.

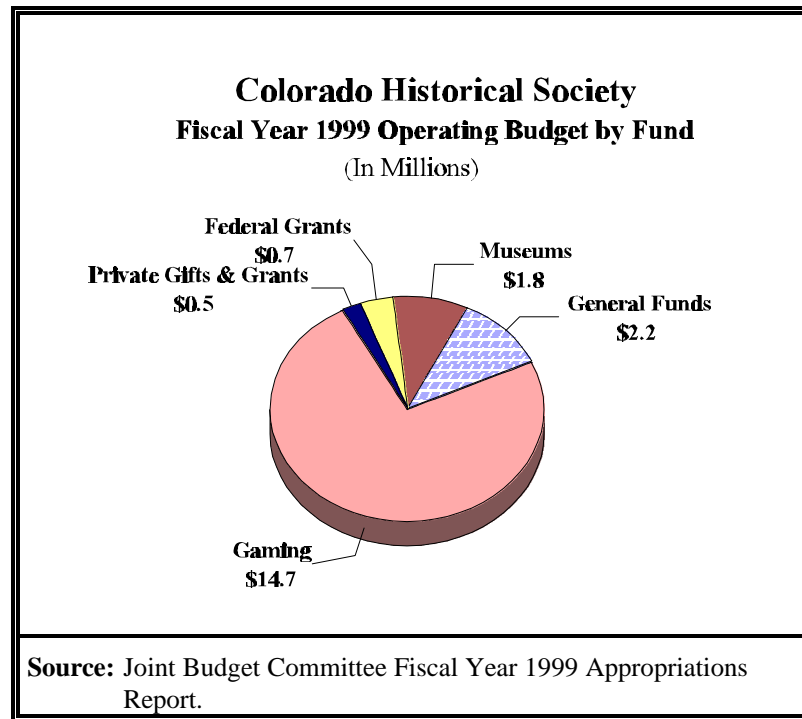
### **University of Colorado Response:**

Agree. New procedures are in place to ensure compliance.

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## **State Historical Society**

The State Historical Society, founded in 1879, is an educational institution of the State and acts as trustee for the State in collecting, exhibiting, and interpreting collections and properties of state historical significance. The Society maintains museums and historical sites throughout Colorado and provides assistance to local and regional historical societies and museums. The Society also distributes funding to gaming cities and administers a statewide grant program for historic preservation. The Society operates on a budget of \$19.9 million with 106.1 full-time-equivalent staff (FTE). The following graph shows the Society's source of funds for its Fiscal Year 1999 operating budget.



## State Historical Fund

The State Historical Fund (SHF) was established in 1990 with a constitutional amendment legalizing gambling in Central City, Black Hawk, and Cripple Creek. The amendment allocates 28 percent of the revenue generated from gaming to the State Historical Fund. Of the amount allocated to the State Historical Fund, 20 percent is returned to the gaming cities for historic preservation projects. The remaining 80 percent of the fund is used to provide grants for preservation projects in all other areas of the State.

## Background

Part of the goal of the State Historical Fund is to emphasize local participation and responsibility in the preservation of Colorado's resources. The Society provides grants and financial incentives to organizations and individuals. To receive a grant, an individual or organization submits an application to the State Historical Fund. The applications are reviewed twice a year. The Fund informs the applicants of the outcome of their requests as well as continues to monitor the projects that it chooses to fund. One typical example of a project is enhancements to restore a historical building to its original state.

## **Documentation is Lacking to Support Monitoring Decisions**

The State Historical Fund does not maintain adequate documentation to support the degree to which it monitors projects. There are many aspects that need to be considered when determining the level of monitoring needed. Some of the factors creating variability to decisions are previous experience with the applicant, knowledge of the contractors to be hired by the applicant, the dollar amount of the project, and the nature of the project. Although contact with the applicants is well documented, the reasons as described above for the chosen level of monitoring are not substantiated. In our review of 25 files we could not determine the rationale used to determine the number and extent of site visits performed. Consequently, we could not determine whether an appropriate number of site visits were performed and whether the same basic factors were considered by the different staff members responsible to oversee the projects.

Staff indicated that the level of documentation maintained in the file is largely dependent upon the individual staff involved and that there are no written requirements or policies regarding documentation. A written policy requiring documentation of key risk factors would help provide assurance that all relevant factors were considered. Such a policy would also help to ensure that projects with similar levels of risk received comparable levels of monitoring when overseen by different persons.

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### **Recommendation No. 8:**

The State Historical Fund should develop a standard list of key criteria that should be documented for each historical preservation project and that supports the level of monitoring to occur.

### **State Historical Fund Response:**

Agree. A list of key criteria has been developed, and incorporated into a report form that is reviewed and signed by SHF staff before their initial contact with each grant recipient. If conditions change as the project is carried out, a new review form is completed. This form has been in use since July of 1999.

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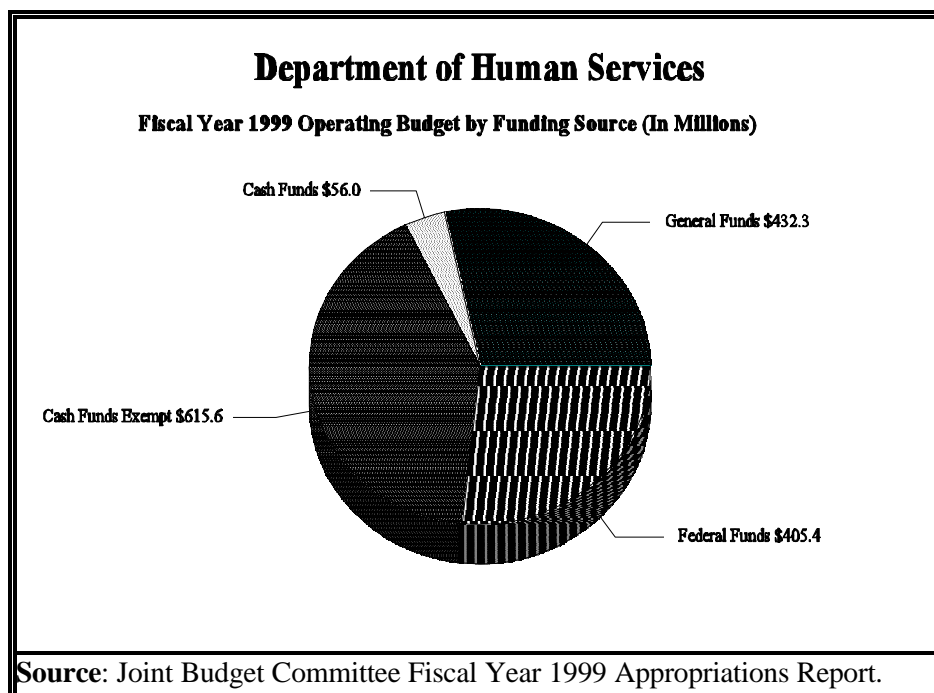
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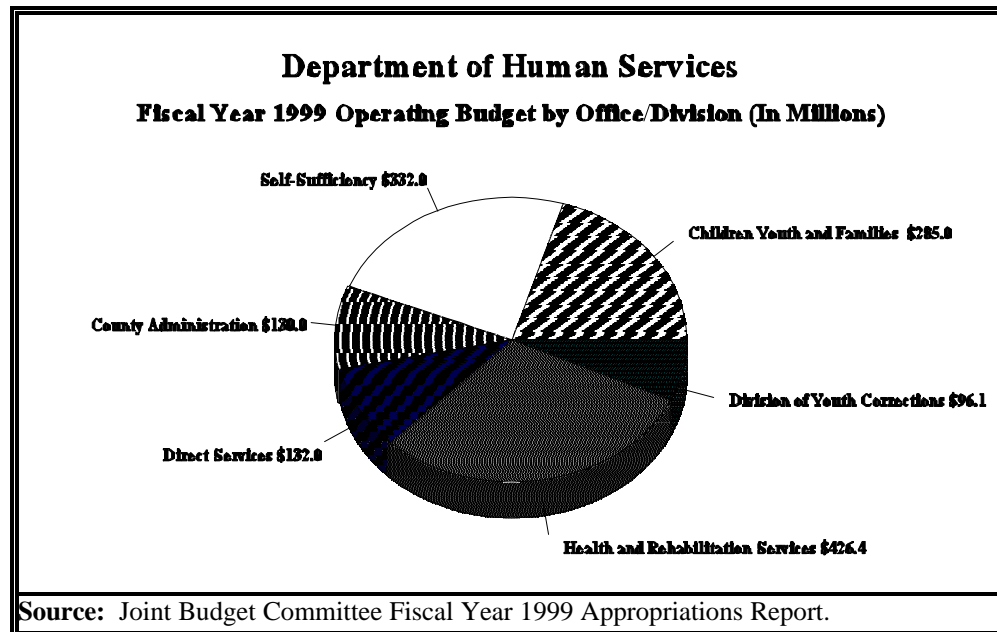
# Department of Human Services

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## Introduction

The Department of Human Services is solely responsible, by statute, for administering, managing, and overseeing the delivery of human services throughout the State. Services include the following: Welfare, vocational rehabilitation, mental health, youth corrections, and developmental disabilities. The Department accomplishes its statutory responsibility through a variety of state-operated facilities and programs, county-operated programs, and contractual arrangements with public and private human services providers across the State. In Fiscal Year 1999 the Department expended approximately \$1.4 billion and had 4,464.4 full-time-equivalent staff (FTE). The following charts show the operating budget by funding source and by office/division, respectively, for Fiscal Year 1999:





We reviewed and tested the Department's internal accounting and administrative controls and evaluated compliance with state and federal rules and regulations. Generally, we found the Department to have adequate administrative and internal controls in place to oversee its operations and meet state and federal requirements. We identified four areas where improvements could assist the Department in effectively managing its responsibilities.

## Implement Revenue Reconciliation Process

The Department is responsible for the operation of three Regional Centers for the care of developmentally disabled individuals: Grand Junction Regional Center, Ridge Regional Center, and Pueblo Regional Center. As part of our Fiscal Year 1999 audit testwork we reviewed revenue information for the Grand Junction Regional Center (Regional Center).

Grand Junction Regional Center staff utilize the following three information systems for managing patient financial information:

- Medicaid Claim Administration System (MCAS)
- Community Contract and Management System (CCMS)
- Health Information Management System (HIMS)

We found the following problems with the Grand Junction Regional Center's revenue compilation and recording process:

- **Regional Center staff do not periodically reconcile revenue information calculated by the three information systems to information recorded on COFRS.** Staff indicated that revenue information compiled from the three systems and adjustment information provided by various sources is entered onto COFRS throughout the year. However, staff do not on a monthly or yearly basis perform a comparison of revenue calculated using approved rates and appropriate adjustments to revenue reported on COFRS for the same period. We noted that total revenue reported on spreadsheets prepared by Regional Center staff was \$687,051 less than that reported on COFRS for the fiscal year.
- **Regional Center staff do not use an automated system for tracking patient charges and resulting revenue and receipts.** We found that Regional Center staff use various manual methods for tracking this information. For example, staff track accounts receivable activity using a manual ledger.

During our Fiscal Year 1996 audit we noted weaknesses in the revenue compilation and recording processes used at two Department facilities: the Colorado Mental Health Institute at Ft. Logan and the Colorado Mental Health Institute at Pueblo. While the Department appears to have implemented an effective revenue reconciliation process at the two Institutes, our review indicates a need for such a process at the Grand Junction Regional Center.

Reconciliation procedures provide a means for an entity to identify errors and make appropriate corrections to its financial information. In addition, reconciliations may also enable an entity to identify possible inappropriate entries related to misappropriated funds. If adequate reconciliation procedures are not in place, there is greater risk of errors and irregularities going undetected. Since we have noted revenue-control weaknesses at different Department entities at different times, our audit indicates that a reconciliation policy needs to be implemented Department-wide.

The Department should further automate its revenue compilation and receivable recording processes. As noted earlier, Regional Center staff manually track some patient information. We believe the Department should discontinue its manual processes. This will ensure that information is managed more efficiently and with a smaller risk of inaccuracy than with manual methods.

By instituting improved methods for tracking and compiling patient financial information, the Department can ensure that its financial data are properly recorded and that reports provided internally are accurate for decision-making purposes.

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### **Recommendation No. 9:**

The Department of Human Services should implement a clear and consistent methodology for accumulating, recording, and reporting revenue within all divisions. This should include:

- a. Developing and instituting adequate monthly and year-end reconciliation procedures that contain all necessary financial information for revenue.
- b. Utilizing an automated method for tracking patient charges, revenue, and payments at all appropriate agencies within the Department.

### **Department of Human Services Response:**

- a. Agree. The Division of Accounting will implement a procedure for all three regional centers to complete a reconciliation process.
  - b. Agree. The Division of Accounting will utilize an automated method for tracking patient charges, revenue, and payments.
- 

## **Further Improve Controls Over Manually Calculated Payroll Transactions**

As a part of the Department's payroll process, adjustments are made to employees' pay due to particular circumstances, such as deductions for leave taken without pay or additions for excess hours worked. These types of adjustments are calculated manually outside of the automated payroll system by payroll staff.

During our Fiscal Year 1999 audit we reviewed a sample of three payroll reports prepared by payroll staff at different agencies within the Department. During this review we noted one instance in which an employee was overpaid for additional hours worked. The employee was owed \$87.50 for these additional hours. In one month,



staff made a manual adjustment and incorrectly paid the employee \$525, which was \$437.50 more than the employee was owed. In the following month, payroll staff then attempted to correct this error and made a second manual adjustment and deducted \$350 from the employee's pay. After this adjustment, the employee was still overpaid by \$87.50. Staff then corrected the error with a final adjustment and deducted \$87.50 from the employee's pay in a subsequent month.

This is not the first time we have noted problems with the Department's payroll process. During our Fiscal Year 1996 audit we noted that the Department needed to strengthen its policies and procedures for nonroutine payroll transactions, or manually calculated payroll transactions. In response to our recommendation the Department agreed that the payroll supervisor or another payroll technician would review and initial the calculations for all nonroutine payroll adjustments.

Although the Department implemented policies and procedures for the review of nonroutine payroll transactions, the procedures are clearly not adequate because they do not include the bulk of manual adjustments made. The Department defined nonroutine transactions as those adjustments that payroll technicians do not make frequently. Department payroll staff report that they manually calculate 45-70 payroll adjustments each month, on average, depending on the agency. Of these adjustments, staff indicate that they consider fewer than 10 percent as nonroutine. The instance we noted was not reviewed for accuracy, since the type of adjustment is made frequently and, therefore, is not considered nonroutine by the Department's definition.

We believe that all manually calculated payroll adjustments should be subject to review due to the higher risk of errors with this type of transaction. A secondary review process will reduce the risk of not detecting errors.

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### **Recommendation No. 10:**

The Department of Human Services should require supervisory or secondary review of all manually calculated payroll transactions.

### **Department of Human Services Response:**

Agree. The Division of Accounting will require a review of all manually calculated payroll adjustments before the next payroll processing.

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## **Complete Annual Performance Evaluations**

Employee performance evaluations are an important part of the personnel system because they allow supervisors to identify and communicate job expectations to employees. As part of our audit work we reviewed personnel files for various attributes including whether employees have a current performance evaluation. Five of the twelve files we reviewed, or 42 percent, did not contain a current written performance evaluation for the employee. Four of these employees' evaluations were one to two years past due, while the fifth employee did not have an evaluation for any of the past five years.

State statutes and personnel rules require employees to be evaluated once a year. This evaluation is to be used as a factor in compensation, promotions, and demotions. Colorado Revised Statutes also state that supervisors who do not evaluate their subordinate employees at least once annually shall be suspended from work without pay for a period of not less than one work week. In addition, personnel rules state that supervisors are to be evaluated on their performance management and evaluation of employees.

This is not the first time we have raised concerns regarding the Department's failure to evaluate its employees. We identified instances of noncompliance in both our Fiscal Year 1998 audit of the Department's Child Care Licensing Division and our Fiscal Year 1996 audit of the Department's Office of Human Resources. Our audits indicate that the Department has not fully implemented an internal, centralized process for monitoring and enforcing the completion of performance evaluations. Thus, it is difficult to monitor supervisors and hold them accountable for noncompliance.

Compliance with the employee evaluation requirements is increasingly important as the Department implements the new Colorado Peak Performance system. This system will allow management to provide monetary rewards to employees based on their performance. Lack of compliance with the performance evaluation requirements may result in employee grievances and potential lawsuits, since some employees would not be receiving consideration for these potential rewards. Conversely, if staff are not informed of unsatisfactory performance, the quality of service the State provides could be lacking.

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## **Recommendation No. 11:**

The Department of Human Services should improve controls over the personnel process by:

- a. Implementing a monitoring process for management's use to ensure that employee performance evaluations are completed annually in accordance with state regulations.
- b. Enforcing disciplinary actions against supervisors who do not complete annual performance evaluations.

## **Department of Human Services Response:**

- a. Agree. The Colorado Department of Human Services (CDHS) agrees with this audit recommendation. In 1998, the CDHS Office of Human Resources developed an automated employee planning and evaluation database (CPP Tracking System) in anticipation of our implementation of Colorado Peak Performance. The program was implemented in 1999. The automated planning and evaluation database made it possible for the Department to track and document the Fiscal Year 1999 annual evaluations of our 5,000 plus classified employee workforce. We believe we are in compliance with this audit recommendation.
  - b. Agree. The CDHS Office of Human Resources has utilized the automated employee planning and evaluation database to generate lists of non-complying CDHS supervisors and/or raters and distribute those lists to the appropriate authorities. In addition to the notification of delinquencies, appointing authorities were sent a template corrective action with instructions to issue corrective and/or disciplinary actions as appropriate. As of November 1999, completed copies of corrective actions for non-complying supervisors/raters had been received in the Office of Human Resources. CDHS has implemented this recommendation and will continue to comply with this requirement.
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# Department of Labor and Employment

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## Introduction

The Department of Labor and Employment administers federal- and state-funded programs, as well as provides inspection and regulation of boilers and the storage of fuel products. The Department has four divisions:

- **The Executive Director's Office:** This office performs administrative functions for the Department. It also administers the Displaced Homemaker's Program and the Industrial Claims Appeal Panel.
- **The Division of Labor:** This division is composed of the Labor Administration, Statistics, and Labor Standards section, and the Public Safety and Inspection section.
- **The Division of Employment and Training:** This division administers the Unemployment Insurance Program, the Employment and Training Program, and the Labor Market Information Program.
- **The Division of Workers' Compensation:** This division is responsible for ensuring the delivery of disability and medical benefits to injured workers at a reasonable cost to employers.

The Department of Labor and Employment was appropriated total funds of \$126 million for 1,123.8 full-time-equivalent staff (FTE) for Fiscal Year 1999. Of the total funds appropriated, 71 percent were federal and 29 percent were cash.

The following chart shows the appropriations breakdown by division in Fiscal Year 1999.

Employment and Training	\$ 78,800,000
Executive Director	22,400,000
Workers' Compensation	20,800,000
Labor	<u>4,000,000</u>
	<u>\$ 126,000,000</u>

The following comment and recommendation was prepared by the public accounting firm of Terry & Stephenson, P.C., who performed audit work at the Department of Labor and Employment.

## **Reconcile the Schedule of Federal Assistance to COFRS**

The Department's schedule of federal assistance (Exhibit K-1) prepared for the State Controller's Office did not agree to the associated revenue balances on the State's financial accounting system (COFRS). The amount in COFRS was \$52,597,992 compared with the amount in the Department's Exhibit K-1 of \$52,391,181. This resulted in an unreconciled difference of \$206,811.

The Department has performed extensive research to determine the source of the difference. Of the \$569,319 beginning difference, \$362,508 was found to be intradepartmental federal revenue recorded for one grant that had not been completely eliminated on COFRS. Intradepartmental revenue occurs when federal revenue is received in one agency of the Department and transferred to another agency for expenditure. Federal revenue is recognized by the agency receiving the monies from the federal government and also by the agency that the monies are transferred to for administering the program. For the Department to properly report the federal revenue actually received, it must eliminate the amounts transferred from one agency to another within the Department. Department personnel are reviewing revenue recorded for other federal grants to determine if the remaining difference is attributable to the same cause.

Although problems were encountered in reconciling federal revenue from the grant accounting system to COFRS, federal expenditures did reconcile. Because federal revenue is recognized as expenditures are made, revenue should always be the same as expenditures. The revenue on the Exhibit K-1 agrees to the reconciled expenditures reported.

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### **Recommendation No. 12:**

A reconciliation of federal revenue from the Department's grant accounting system to the State's accounting system should be performed annually and all necessary adjustments recorded in a timely manner.

### **Department of Labor and Employment Response:**

Agree. The Department is currently investigating the sources of reconciling items. Department personnel intend to complete this work and identify the cause of the differences for the Fiscal Year 2000 financial statements.

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# Department of Natural Resources

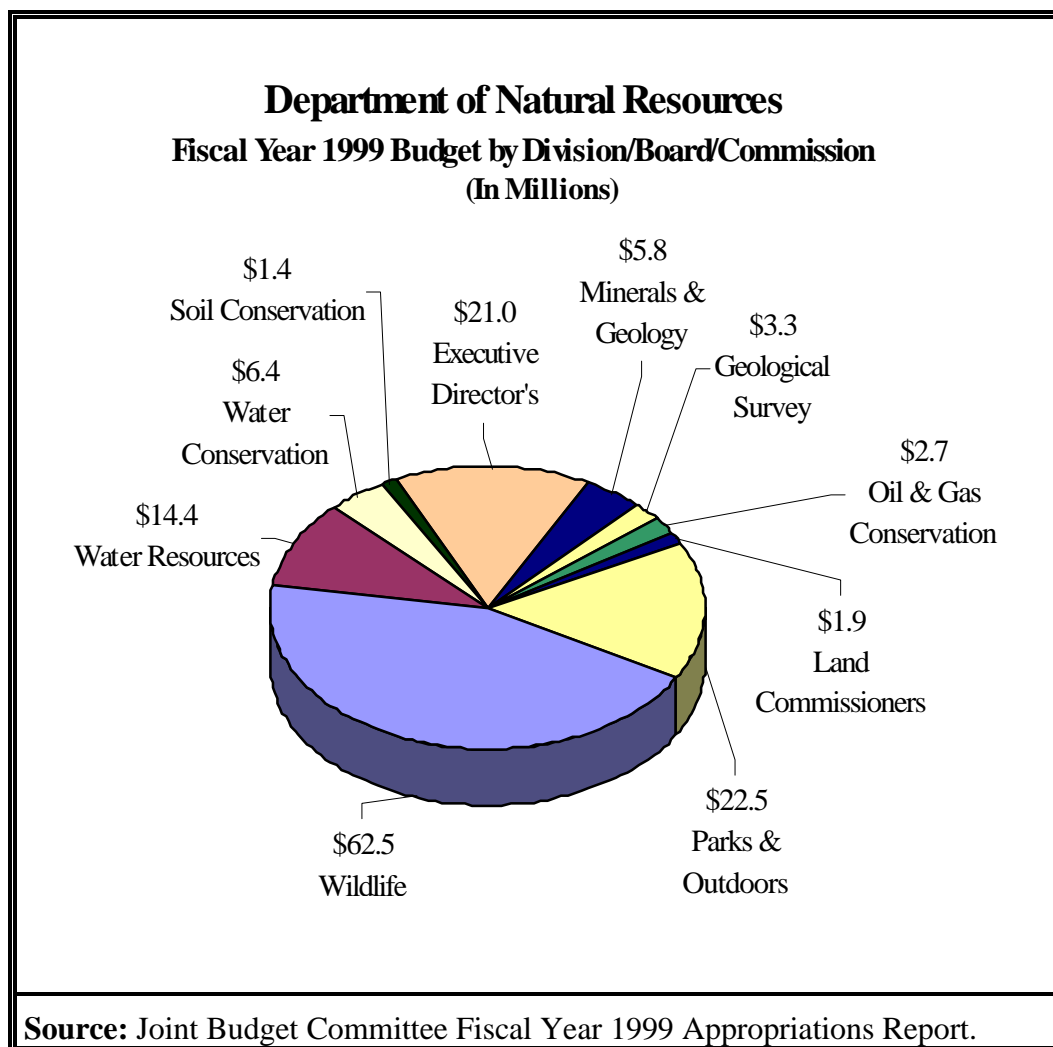
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## Introduction

The Department of Natural Resources is responsible for encouraging the development of the State's natural resources. Resources include land, wildlife, outdoor recreation, water, energy, and minerals. The Department operates under the authority of Section 24-1-124, C.R.S., and is composed of an Executive Director's Office and the following nine divisions:

- Wildlife
- Water Resources
- State Board of Land Commissioners
- Soil Conservation Board
- Parks and Outdoor Recreation
- Oil and Gas Conservation Commission
- Minerals and Geology
- Colorado Water Conservation Board
- Colorado Geological Survey

The Department's Fiscal Year 1999 operating budget was about \$142 million and 1,439 full-time-equivalent staff (FTE). The majority of the Department's funding comes from various cash funds, including hunting, fishing, and other licenses; royalties and rents; interest; and other sources. The following graph shows the breakdown of funds appropriated for the Fiscal Year 1999 operating budget by division, board, and commission.



## Division of Minerals and Geology

The Division of Minerals and Geology is responsible for regulating the mining activities in the State. This primarily includes overseeing the safety and environmental soundness of mining operations. When mining is complete, the Division is also responsible to ensure that the mine operators return the land to its original state. The program is functionally divided up among coal, minerals, mines, and inactive mines. In Fiscal Year 1999 the Division was appropriated about \$5.7 million to carry out these functions.



## **Controls Over Mined Land Reclamation Cash Deposits Need to Be Strengthened**

During our audit we noted that the Treasury's safekeeping records indicated a June 30, 1999, cash balance of \$476,860 for mined land reclamation deposits. However, the State's accounting system indicated that \$859,995 had been deposited with the State Treasurer-a discrepancy of about \$383,000, or 44 percent of the recorded balance on the State's records. The bonds are held as a means to provide funds to help cleanup mines if the operator fails to return the land to its original state. The Division was not able to resolve or explain the discrepancy.

The Department currently has no procedures to compare the amounts recorded by the Treasury, the safekeeper of the bonds, and amounts recorded on the State's accounting system. Without agreement, the risk of theft is increased. In addition, without an accurate balance, there may not be enough money to cover outstanding claims for mined land clean-up default. The Division would then have to cover such expenses from other sources.

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### **Recommendation No. 13:**

The Division of Minerals and Geology should immediately identify discrepancies between the State Treasury's records for mined land reclamation cash deposits and the State's accounting records; and, thereafter, continue to resolve discrepancies in a timely manner.

### **Division of Minerals and Geology Response:**

Agree. The Division and the Department's Controller's staff are reviewing the data on cash bond deposits and comparing agency data with the State Treasurer's information. As discrepancies are found, each discrepancy will require individual review and analysis to determine which data is correct. Appropriate actions will be taken by Division and Controller's staff to correct the discrepancies both on the Division's records and on the State Treasurer's records. Any procedural concerns or deficiencies that are identified through this review will be addressed by Division and Controller's staff and appropriate changes will be implemented and addressed through additional staff training.

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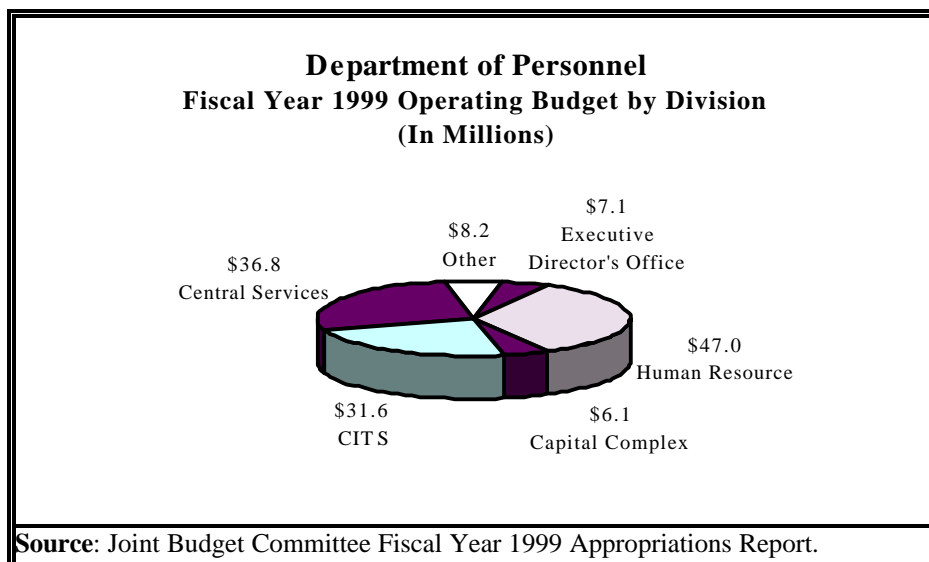
# Department of Personnel d.b.a. General Support Services

## Introduction

General Support Services' primary function is to support the business needs of state government. The Department administers the classified personnel system, which includes approximately 28,000 employees, and provides general support services for other state agencies. General Support Services includes the following divisions:

- Executive Director's Office
- State Controller's Office
- Human Resource Services
- Colorado Information Technology Services (CITS)
- Central Services
- Administrative Hearings
- Capital Complex Facilities
- Purchasing and State Buildings

General Support Services was appropriated total funds of \$136.8 million and 632.2 full-time-equivalent staff (FTE) for Fiscal Year 1999. Approximately 12 percent of the funding is from general funds and 88 percent is from cash funds, such as vehicle and building rentals, copying, printing, graphic design, and mail services. The following chart shows the operating budget by division/unit for the largest divisions during Fiscal Year 1999.



# State Controller's Office

## Introduction

The State Controller's Office is part of the Department of Personnel. The Office is under the direction of the State Controller, who is appointed by the Executive Director of Personnel. The Controller's Office is responsible for the State's financial affairs and reporting on the operations of the State as a whole.

The Office's function areas include:

- **Administration.** This area includes the State Controller and the Deputy State Controller, who are responsible for establishing financial guidelines and fiscal policies for the State's agencies.
- **Reporting and Analysis.** This area is primarily responsible for compiling the State's General Purpose Financial Statements as well as various other statutorily required reports.
- **Financial Accounting Specialists Team.** The members of this team provide accounting services to the State's agencies, including performing various analysis, assisting the agencies in implementing new guidelines, and aiding the agencies with specialized needs.
- **Central Accounting.** This area's primary responsibility is to issue warrants for the State's obligations.
- **Cost Accounting.** This area develops the statewide indirect cost plan.

The State Controller's Office was appropriated about \$1.8 million and 27 full-time-equivalent staff (FTE) in Fiscal Year 1999. These are primarily cash funds from indirect cost recoveries and represent about 1.3 percent of the over \$136 million appropriation for the Department of Personnel.

## Improve Recording and Reporting of Information for the Statement of Cash Flows

The State Controller's Office coordinates and compiles data from state agencies for inclusion in the State's financial statements. A required statement is the statement of cash flows for business-type activities, such as the State Lottery, State Fair Authority,

and the Colorado Student Loan Program. This statement provides information about where cash came in from and what it was spent on. Users of the financial statements may use this information to look for trends that may indicate strengths and weaknesses in the ability of an agency to finance its operations or to repay its debt.

During Fiscal Year 1999 the State Controller's Office began to compile the statement of cash flows in accordance with the recently issued Governmental Accounting Standards Board (GASB), Statement No. 34. The Statement establishes new financial reporting requirements for governments. When fully implemented in Fiscal Year 2002, it will create new information and will restructure much of the information that has been presented in the financial statements in the past. Because of the enormity of this project, the State Controller's Office began the transition to the new requirements beginning with the statement of cash flows by creating a new program to gather and compile the information contained in the statements.

Currently two methods are available for preparing the statement of cash flows, the direct and indirect methods. The direct method requires specific information about the types of cash received and expended, which are grouped into related categories, for example, fees for services, sales of products, and payments to employees. The indirect method does not require this level of detail. The new standard requires that the direct method be used when compiling the statements. The direct method provides more descriptive information about the source and use of the cash than the method used in prior years.

We reviewed the State Controller's Office's process for compiling the statement of cash flows and found the following:

- **Information presented on the State's statements did not reconcile to the separately issued financial statements required for certain state agencies, for example, Lottery and the State Fair.** The State Controller's Office is responsible for reviewing and approving separately issued financial statements. However, these statements were not used when compiling the State's financial statements. We compared the State's statements with the separately issued statements and found numerous unexplained differences between the two. For example, when comparing an agency's statement of cash flows with the State's, we found \$40 million of cash outflows that were explained as an operating activity on the State's statement of cash flows and as activities other than operating, (for example, financing activities) on the agency's statement of cash flows. Several months prior to our audit we requested that the State Controller's Office work with state agencies to ensure there would be agreement between presentation of amounts on the financial statements. At the time of our audit there continued to be several unexplained differences between the State's and the agencies' financial statements. As a result of our

audit, changes had to be made to the State's and two agencies' financial statements. To provide the most accurate presentation in the future before the State's financial statements are prepared, the State Controller's Office, in conjunction with state agencies, should identify, resolve, and provide adequate detail to explain differences between the State's and the agencies' separately issued financial statements.

- **The State Controller's Office did not use all available information from the agencies to verify the accuracy of the statement of cash flows.** The State Controller's Office has access to information such as exhibits from each state agency containing supplementary financial information, separately issued financial statements, and diagnostic reports which are used to monitor agencies' accounting. During our audit we found inconsistencies between the exhibits and the State's accounting records. In one instance, we found a \$64,000 variance between the two. The State Controller's Office should use all available information to detect errors and verify the accuracy of its information to resolve any differences.
- **Individual transactions are not recorded in a manner that supports the current approach used to prepare the statement of cash flows.** Each state agency is responsible for entering their accounting transactions on the State's accounting system. Agencies can choose between several acceptable methods for recording these transactions. In the past, the statement of cash flows was not affected by the method used to record a transaction. However, the new program analyzes individual transactions and the method by which it was recorded. Changing the way an agency records transactions may require substantial time, resources, and training. The State Controller's Office should work with the agencies to ensure that the method used to record transactions meets both the agencies' day-to-day operational needs and the State Controller's Office's needs to compile the financial statements.
- **Non-reconciling items were grouped together in a line item called "other adjustments" to reconcile the net cash from operating activities, using the direct and indirect method.** Operating activities using both the indirect and the direct methods should net to the same amount. During our audit we found that in order for the two methods to reconcile, the State Controller's Office had grouped \$2.8 million in non-reconciling items into a category on the State's statement of cash flows called "other adjustments." This occurred because the State Controller's Office did not have the information to accurately categorize the items. Subsequent to our discussions with the State Controller's Office, changes were made to regroup this amount into more appropriate categories. The State Controller's Office should refine its

methodology and the accounting used to compile the statement of cash flows to ensure that items are appropriately categorized.

- **Warrants payable are not being netted against cash to be consistent with the separately issued financial statements.** Warrants payable represents checks issued by the State, but not yet cashed. Netting warrants payable against cash will more accurately reflect available cash. We found that warrants payable is netted against cash on the separately issued financial statements and not on the Statewide financial statements, creating inconsistencies between the two statements as to the sources and uses of cash for a specific agency, such as Lottery. Warrants payable should be netted wherever cash is presented throughout the Statewide financial statements.

Currently the statement of cash flows applies to only business-type activities. Beginning in Fiscal Year 2002, GASB Statement No. 34 will require the statement of cash flows to be expanded to include selected higher education activities. This will result in significantly larger cash flow balances than are currently presented and further complicate reconciliation problems that now exist. The refinements should consider the items mentioned above to enhance the usefulness, comparability, and accuracy of the statements.

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## **Recommendation No. 14:**

The State Controller's Office should refine the methods used to compile the statement of cash flows by:

- a. Utilizing all available information to verify the accuracy, reasonableness, and logic of the statement of cash flows. Such information could include separately issued financial statements, agency exhibits, and diagnostic reports.
- b. Working with state agencies to ensure that transactions are properly categorized and reported.
- c. Improving the methodology and the accounting used to compile the statement of cash flows to ensure that items are appropriately categorized.
- d. Netting warrants payable against cash wherever cash is presented in the State's financial statements.

### **State Controller's Office Response:**

Agree. This is the first year we reported cash flows using the direct method. This methodology will be required by GASB Statement No. 34 and is a substantial improvement over the indirect method previously used. We recognize that some changes in the accounting will be required to support this approach, and we will work with the state agencies to effect these changes. We will also make sure separately issued agency statements are reconciled to the state's statement. Warrants payable will be netted against cash in the state's financial statements.

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## **Strengthen Procedures to Compile Cash Funds Uncommitted Reserves Report**

Senate Bill 98-194 was signed into law on June 1, 1998, to assist the State in complying with the limitations of fiscal year spending that are established by the Taxpayer's Bill of Rights (TABOR). The Bill established a limit on the amount of reserves that may be maintained in cash funds. If a cash fund exceeds the established limit, agencies are required to reduce fees accordingly. The amount of time that an agency has to reduce the fees varies depending on the amount of uncommitted reserves. The uncommitted reserve balance is compared with the target reserve in order to determine whether there are excess reserves for a cash fund.

Senate Bill 98-194 requires that the State Controller prepare an annual report for the purpose of ascertaining the amount of uncommitted reserves for each cash fund. The Cash Funds Uncommitted Reserves Report (Report) was created to meet this requirement. The Report must be delivered to the Office of State Planning and Budgeting and the Joint Budget Committee by September 20 of each year.

## **Provide Training to Agency Personnel to Ensure Accuracy of Financial Information**

The State Controller's Office provides a preliminary Cash Funds Uncommitted Reserves Report to agencies for review of presented financial information. Agencies are to report any differences in amounts within a reasonable amount of time. While some agencies provided corrections to the Report, others did not. Specifically, we noted the following:

- One agency submitted previously appropriated fund balance amounts of \$578,000 for four funds. These amounts did not meet the statutory definition, since they were not for capital construction or other multiyear purposes. As a result, the excess uncommitted reserve balance was understated.
- One agency submitted an alternative reserve balance of \$200,000 that was not supported by statute as required. As a result, the excess uncommitted reserve balance was understated.
- We reviewed the financial information presented on the Cash Funds Uncommitted Reserves Report and noted numerous errors that required changes to the Report. These changes included calculation and reporting errors. While the amounts of the errors noted are not significant, it shows that agency personnel are either not carefully reviewing the information presented in the Report or simply do not understand the specific requirements. These errors were corrected when we notified the State Controller's Office. We are now in the third year of the Senate Bill 98-194 requirements and are still finding errors in the information presented. The State Controller's Office should provide training and work with agency personnel to ensure that all financial information is accurately presented in the report.

## **Evaluate the Reasonableness of Amounts by Applying Basic Analytical Procedures**

Fiscal Year 1998 was the first year that the Cash Funds Uncommitted Reserves Report was statutorily required. During the audit in that year, we noted some items that were incorrectly reported, and the State Controller's Office corrected the items as they were brought to its attention. As previously mentioned, reporting problems continue to exist.

During our Fiscal Year 1999 audit of the Cash Funds Uncommitted Reserves Report, we noted that the State Controller's Office does not conduct tests to determine the reasonableness of the amounts presented on the Report. The State Controller's Office requests feedback from the agencies to help ensure the accuracy of the financial information presented in the Cash Funds Uncommitted Reserves Report. However, comparative fiscal year information is not generated to evaluate the reasonableness of any significant changes. Analytical tools are readily available and can be implemented through the automated system that is used to generate the Report. By generating exception reports, the State Controller's Office can identify and follow up on variances with appropriate agency personnel.



We performed a review of the significant variances in the financial information presented on the Report by comparing amounts reported for Fiscal Year 1998 and 1999. We noted that one fund was incorrectly included on the All Funds Report, since it had been in operation for only one year. The "All Funds Report" is provided to the Office of State Planning and Budgeting and our office for informational purposes and includes all cash funds, even if they do not have excess uncommitted reserves. Senate Bill 98-194 specifically excludes funds that have not been in operation for at least two years. We also found a significant variance of approximately \$798,600 in an uncommitted reserve balance. Further analysis indicated that there was an error in the amount of deferred revenue recorded for an agency.

If financial information is not accurately reported on the Cash Funds Uncommitted Reserves Report, the risk increases that the limit on the amount of reserves will be incorrect. Since the agencies rely on the Cash Funds Uncommitted Reserves Report to ascertain whether a specific fund has an excess uncommitted reserve balance, the accuracy of information is important. Incorrect information could result in some agencies not reducing the amount of the uncommitted reserve balance in the correct amount of time.

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### **Recommendation No. 15:**

The State Controller's Office should strengthen the procedures used to compile the Cash Funds Uncommitted Reserves Report by:

- a. Providing training to agency personnel to ensure accuracy of financial information reported.
- b. Developing analytical review procedures to test the reasonableness of amounts on the Report.

### **State Controller's Office Response:**

Agree. The State Controller's Office will develop and train agencies on a two-year comparative report designed to identify significant variances. These variances will be investigated prior to issuance of the report.

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## **Improve the Accuracy of TABOR Revenue Reporting**

The Taxpayer's Bill of Rights (TABOR) was added as Article X, Section 20, of the Colorado Constitution in the November 1992 general election. In general, TABOR limits increases in the State's revenue to the annual inflation rate plus the percentage change in state population. TABOR grants qualified enterprises an exemption from the revenue growth limitation. TABOR defines an enterprise as "a government-owned business authorized to issue its own revenue bonds and receiving under 10 percent of annual revenue grants from all Colorado state and local governments combined." Exempt enterprises include the Colorado Student Loan Program, the State Lottery, certain Higher Education Auxiliaries, and State Nursing Homes. As interpreted by the General Assembly in Section 24-77-102(17)(a)(I), C.R.S., the State's revenue base should (1) include revenue from sources outside the State and (2) revenue received by state agencies from the enterprises.

Section 24-77-106.5, C.R.S., requires the State Controller to prepare a financial report (the TABOR Schedule of Revenue) for the purposes of ascertaining compliance with the Taxpayer's Bill of Rights.

## **Improve and Document Analytical Procedures and Work With Agency Controllers to Determine the Reasonableness of TABOR Revenue**

The State Controller's Office provides training to agency personnel that are responsible for recording revenue on the State's accounting system. However, during our audit we noted that the State Controller's Office does not conduct a formal written detailed review to determine whether the amount of revenue reported in the TABOR Schedule of Revenue is reasonable compared with prior years. Although it conducts a high-level review, this is not documented and not sufficient to catch some errors that would be readily apparent with a more detailed review. These tests are easily available through the automated system that the State Controller's Office uses to generate the TABOR report.

We performed simple analytical tests to review the amounts of revenue by groupings such as income taxes, drivers' licenses fees, and fuel taxes. During this review we found an error in the amount of TABOR revenue recorded by the Division of Risk Management at General Support Services. Further analysis found that revenue was overstated by \$2,815,000. This error was not detected by either General Support

Services or the State Controller's Office. We recommended that General Support Services implement procedures to identify the portion of revenue received from enterprises and perform analytical procedures to determine whether TABOR revenue is reasonably stated. See General Support Services recommendations in this report.

The State Controller's Office needs to implement automated reasonableness tests to determine the accuracy of revenue reporting. The reports should be distributed to the applicable agencies and follow-up should be done to determine the nature of the amounts identified. The amount of revenue that was not recorded properly at General Support Services significantly impacted the amount of TABOR revenue. Since excess TABOR revenue is required to be refunded to taxpayers, the accuracy of the revenue classifications is critical.

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### **Recommendation No. 16:**

The State Controller's Office should develop improved analytical review techniques, work with Department personnel to test the reasonableness of the amounts recorded as TABOR revenue, and document the results of such analysis.

### **State Controller's Office Response:**

Agree. An analytical review process similar to that performed on the General Purpose Financial Statement will be used. Department personnel will assist in this review process.

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## **Determine Accuracy of Revenue Classifications on the State's Accounting System**

We found that General Support Services, specifically the Division of Risk Management, did not properly classify revenue on the State's accounting system for inclusion in the TABOR revenue base. In prior year audits we found that two divisions within General Support Services incorrectly classified revenue received from the enterprises. Improvements have been made at the Division of Central Services' Central Collections Services; however, additional improvements are needed by the Division of Risk Management.

The Division of Risk Management collects premiums from state agencies for the administration of the State's Risk Management Program. We reviewed the amount of premiums received by Risk Management from enterprises. We noted that the amount recorded as TABOR revenue for premiums was \$4,563,979 in 1998 and \$218,709 in 1999. This resulted in a significant variance of about \$4,345,270, or 95 percent, between the two years. Further analysis of the accounts indicated that the amount of revenue received by the Division of Risk Management from several Higher Education enterprises was incorrectly coded. This resulted in an overstatement of TABOR revenue of approximately \$2,815,000. This error was taken into account and adjusted before the TABOR Schedule of Revenue was finalized.

In order to classify revenue received from state agencies and enterprises correctly, General Support Services requests certain information from those agencies it bills for Risk Management services. We noted that the Department did not receive information from the Higher Education enterprises and follow-up was not performed to ensure that all information requested was received. In addition, reasonableness tests were not performed by the Department to determine whether the amount of TABOR revenue for the current year was comparable to that recorded in previous years. Simple analytical procedures would have pointed out the significant variance in the amount of Risk Management premiums received from the enterprises.

We recommended that the State Controller's Office improve its analytical review procedures of amounts recorded as TABOR revenue. General Support Services should utilize the analytical procedures developed by the State Controller's Office or develop specialized procedures specifically for the agency. The amount of revenue that was not recorded properly significantly impacted the amount of TABOR revenue. Since excess TABOR revenue is required to be refunded to taxpayers, the accuracy of the revenue classifications is critical.

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### **Recommendation No. 17:**

The Department of Personnel d.b.a. General Support Services should properly classify revenue for TABOR purposes by ensuring that:

- a. There is adequate follow-up on insufficient or inaccurate information submitted from the state agencies.
- b. Analytical procedures are routinely performed on all financial statement information.

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### **Department of Personnel d.b.a. General Support Services Response:**

- a. Agree. The Department will routinely follow up on information provided by other agencies that varies significantly from prior information.
- b. Agree. The Department will do annual comparisons between TABOR revenues reported for financial statement purposes.

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## **Central Collections**

Central Collections, an agency within the Division of Central Services of General Support Services, is responsible for collecting debts owed to state agencies and local governments. Central Collections uses an internal system to track information on collection activities. The system is also used to track payments and write-offs of collection accounts.

### **Store the Backup Tapes of Vital Records in a Secured Off-Site Location**

During our audit we noted that Central Collections does not store the backup of vital records generated by the internal collection system in a secured off-site location. Back-up tapes are maintained for collection activities and can be used to recreate transaction information in the case of a disaster, data tampering, or malfunction of the internal collection system. We found that the backup tapes are stored near the server.

Central Collections developed a written Disaster Recovery Plan to be used to restore the internal collection system if a disaster were to occur. The plan states that all back-up tapes of vital records related to the system are to be stored off-site.

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### **Recommendation No. 18:**

The Department of Personnel d.b.a. General Support Services should follow written procedures and store the backup of Central Collection records in a secured off-site location.

**Department of Personnel d.b.a. General Support  
Services Response:**

Agree. Beginning in April 1996 back up Central Records have been secured at the Central Services Mail Room which is in a different location than the Central Collection unit. During a recent system conversion, backup tapes were temporarily stored on-site until the conversion was completed. Since completion of the conversion, back up tapes are again stored off-site.

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# Department of Public Health and Environment

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## Introduction

The Department of Public Health and Environment is authorized by Section 24-1-119(1), C.R.S. The Department is responsible for monitoring environmental quality, assuring the quality of health services, and maintaining health data for the State. The mission statement states that the Department is “committed to protecting and preserving the health and environment of the people of Colorado.” The eleven major divisions are as follows:

- Health Facilities
- Emergency Medical Services and Prevention
- Disease Control and Environmental Epidemiology
- Family and Community Health Services
- Center for Health and Environmental Information and Statistics
- Air Pollution Control
- Water Quality Control
- Hazardous Materials and Waste Management
- Consumer Protection
- Laboratory and Radiation Services
- Administrative Services

For Fiscal Year 1999 the Department had an operating budget totaling in excess of \$226 million. This budget supports 1,063.2 full-time-equivalent staff (FTE).

The following comments and recommendations were prepared by the public accounting firm of Johnson, Holscher & Company, P.C., who performed audit work at the Department of Public Health and Environment.

## Establish Departmentwide Security Standards for Information Systems

The Department has certain file servers and applications whose primary management and control lies outside of the Information Technology Services Section. Security

standards for these servers and applications, i.e., backup, user access, and policies regarding use of workstations and software at the workstation vary in their level of definition, formality, practice, and completion of implementation.

Regardless of funding sources and administrative control, it is important that all technology used within the Department meet a minimum established departmentwide standard. This should in no way preclude individual administrators from identifying and implementing a level of control higher than the agreed-upon Department security standards.

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### **Recommendation No. 19:**

Administrators responsible for technology should establish and implement departmentwide security policies and practices for information systems. Such practices should be monitored annually by the Department.

#### **Department of Public Health and Environment Response:**

Agree. The Department agrees that a departmentwide standard is needed to ensure a minimum level of security on all systems and will develop such a policy by December 31, 1999.

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## **The Department Should Control All Third-Party Software Implementations and Perform a Post-Implementation Review**

The Department has completed implementation of a new Accounts Receivable application. The application was required to replace an application that was not Y2K-compliant and the implementation intent was to replicate, as much as possible, the processing in place at the Department at the time of conversion.

During the implementation phase some problems have been identified and some processes have required the intervention of the vendor to reset or correct information



processed by the application or entered by users. This has included access to the Department's active database. The designated Departmental vendor liaison is knowledgeable about Departmental procedures and the vendor-provided application. The liaison coordinates all vendor communications and requests for service. However, documentation of the problem, requests for fixes and services, and documentation of vendor actions have not been maintained once the problem has been resolved or request for service completed. A chronological record of each and all vendor access to the Departmental production data and application should be maintained.

Documentation was maintained during the testing and data conversion process by Information Technology Services, but the process was discontinued once control of the system was passed to the users. Such documentation is vital to tracking the history of actions taken by the vendor. It can augment evaluation and testing of formal vendor updates and versions, ensuring that intervening changes have not been duplicated, modified, or replaced. Documentation will verify if problems have been corrected over the long term. It can support passing application knowledge onto other users of the application and for training purposes.

Additionally, the Department has not performed a Post-Implementation Review. The review should be performed after the application is in production for at least six months. The purpose of such a review is to verify that application processes are meeting expectations, that vendor-supplied functions are being used to the advantage of the user, that original user processes have been appropriately abandoned or incorporated into new automated processes, and that the user has full control of the application.

The Accounts Receivable application was implemented in a short time frame to ensure Y2K compliance. To ease the implementation, many processing options of the new system simply replicate those from the old system. However, now that the Y2K-compliant system is in place, the Department should review the processing options that were replicated from the old system to determine whether they are indeed the best options available under the new system. In addition, many outside sources of data interface with the new Accounts Receivable system. The sources and interface methods should also be evaluated periodically to ensure that processing methods remain appropriate.

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**Recommendation No. 20:**

The Department should assemble a team with representatives from Accounts Receivable, other selected divisional source applications, and Information Technology Services. This team should define the procedures for documenting application events, vendor responses, and communicating information to users and support staff. The team should also design, plan, complete, and report on findings of the Post-Implementation Review.

**Department of Public Health and Environment  
Response:**

Agree. The Department will assemble a team to define procedures regarding documentation of the Accounts Receivable system and develop a policy to periodically evaluate the data interfaces and processing options being used by March 31, 2000.

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# Department of State

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## Introduction

The Department of State's primary responsibilities include supervision and administration of the following:

- **The Colorado Corporations Code.** Corporations are required to file articles of incorporation, merger, or dissolution; biennial reports; and other similar documents.
- **The Colorado Election Code.** Candidates for office are required to file contributions and expenditure summaries, and lobbyists must register with the Department.
- **The Uniform Commercial Code.** Financing statements are filed to provide evidence of security interests for use in determining the rights of the various parties in commercial transactions.
- **Bingo and Raffle Regulations.** Organizations that operate games of chance file various reports with the Department.
- **Commissioning of Notaries Public.** Applications for licensing are filed with the Department.
- Various other laws including voter registration law and the Limited Partnership Act.

In addition, the Department serves as the repository for many official records and documents of state government. The Department's Fiscal Year 1999 operating budget was about \$9.6 million. The Department was authorized 89 full-time-equivalent staff (FTE).

## Strengthen Controls Over Financial Transactions

In the prior year audit we recommended that the Department reconcile property and equipment, payroll, and accounts payable. Although the Department has reconciled accounts payable, it has not performed sufficient procedures for property and equipment or payroll, described as follows:

- According to the State's accounting system, the Secretary of State purchased about \$266,778 in property and equipment during the year. However, the Department was only able to provide documentation showing that \$73,940 worth of equipment was purchased. The Department needs to reconcile the difference of \$192,838 to determine if any assets are missing.

On December 13, 1999, we were provided with invoices to support the full amount recorded as purchases of property and equipment. As stated above, at the time of our fieldwork this information was not provided. Current information should be readily available so management has the best information when making decisions.

- The Department has not updated its inventory listing of assets for the items purchased in Fiscal Year 1999. Fixed asset information is important for safeguarding the State's assets.
- The Department has not adequately reconciled payroll activity as recorded on the State's accounting system to the Department's internal payroll system (CPPS). An attempt was made for the first two months of the year, but none subsequently. An analysis of the two systems would assist the Department in ensuring that payroll activities, such as standard deductions, have not been misclassified on either the Department's or the State's accounting system.

Periodic reconciliations are one of the best ways to detect errors in a timely manner so that they may be corrected before the financial statements are prepared. We recommended that the Department implement this procedure in the prior year and continue to stress that it can be a valuable tool for ensuring accuracy and assistance to management in the decision-making process.

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### **Recommendation No. 21:**

The Department of State should strengthen the controls over financial transactions by performing and documenting timely reconciliations for property and equipment, and payroll.

### **Department of State Response:**

Agree. The Department of State realizes the importance of strong controls over financial transactions. Payroll reconciliation has been implemented effective July 1, 1999. Documentation on the purchase of fixed assets has been in effect, as evidenced by documentation provided to the auditors. Currently, the Department is planning to reconcile the fixed assets bi-annually. A current listing of all equipment will be available by the close of Fiscal Year 2000.

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# Department of Transportation

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## Introduction

The Colorado Department of Transportation is responsible for programs that impact all modes of transportation. The State Transportation Commission governs its operations.

In Fiscal Year 1999 about 76 percent of the Department's expenditures were related to construction funded by the Federal Highway Administration (FHWA) and state sales and use tax funds. The Department's portion of the State Highway Users Tax Fund (i.e., the State Highway Fund) and various aviation-related taxes fund most of its other expenditures. The Department also receives monies from other federal agencies that it passes through to local governments and other entities for highway safety and transportation improvement programs.

The FHWA funds are used for research, planning, and construction of highways. The State Highway Fund pays for highway maintenance and operations and about 49 percent of any highway construction not covered by FHWA funds.

The public accounting firm of Arthur Andersen, who performed audit work for us at the Department of Transportation, prepared the following comments.

## Improve Security Over Credit Card Reconciliation System

Starting in Fiscal Year 1999, the Department allowed employees at the job sites to purchase construction materials using Department-issued credit cards. We reviewed the Department's processes for controlling the use of credit cards and the recording of purchases. To assist in sorting and reconciling the credit card purchases, the Department is developing a database program. We found that unauthorized personnel may be able to access credit card information on the database and that the database is not protected from unapproved changes.

The accounting section at each respective region is responsible for reconciling the items reported on the monthly credit card statement to the supporting documentation provided by the cardholder (employee). Once the monthly reconciliation is complete,

the expenditures are recorded on the State's accounting system. To facilitate this process, one regional accountant developed an automated reconciliation system using a database program. This database program was subsequently shared with the other regional offices to be used as a tool in performing the reconciliation. We found that this program was not thoroughly tested to determine that it will operate as intended. Also, controls were not in place that would ensure that the program and the data files that are processed monthly are not subject to unapproved changes, such as alterations of the amounts reported. Because the data files are not protected, restricted information, such as credit card numbers, could be made available to unauthorized personnel. Without proper security over these files the integrity of the data may be compromised resulting in misstatements of amounts and unauthorized access to credit cards.

The Department should transfer custody of the reconciliation program to its information technology group, who should test the functionality of the program to ensure that it is operating properly. If the information technology group is satisfied with the design of the reconciliation program, the program should be implemented and maintained in accordance with the Department's change management procedures. These control procedures would provide assurance that the program generates valid information by protecting the program and data entered against unauthorized access and change.

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## **Recommendation No. 22:**

The Department of Transportation should:

- a. Transfer custody of the reconciliation program to its information technology group to determine whether the program functions properly.
- b. Maintain the program, if it is implemented, in accordance with the Department's change management procedures in order to protect the data against unauthorized access and change.

## **Department of Transportation's Response:**

Agree. The Department has developed a design document to automate financial activities related to the credit card program. Upon completion of this programming effort the Credit Card program will reside on CDOT's main computer system. Phase 1 includes the generation of transaction reports, payments to the issuer of the credit card (bank), and system security. Phase 2 provides for access by CDOT Regional Business Offices,

Regional transaction processing and related reports. Phase 3 will provide for the archiving of data related to the credit card program. Implement September 30, 2000.

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## **Section III**

# **Federal Award Findings and Questioned Costs**

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# Department of Health Care Policy and Financing

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## Introduction

The Department of Health Care Policy and Financing (HCPF) was created as part of the restructuring of State departments under House Bill 93-1317 effective on July 1, 1994, or the beginning of Fiscal Year 1995. The Department is the State agency responsible for administering the Medicaid program, the federal program designed to provide health services to eligible needy persons. HCPF contracts with the Department of Human Services for some services, such as determining individuals' eligibility for Medicaid benefits. The Medicaid grant is the largest federal program administered by the State and is funded approximately equally by federal funds and state general funds. During Fiscal Year 1999 the Department expended almost \$1.91 billion and had 159 full-time-equivalent staff (FTE), compared with \$1.67 billion in expenditures and 146 FTE in Fiscal Year 1998.

During Fiscal Year 1999 the Department continued to work on developing an expanded children's health insurance program for children 18 years of age and under as authorized by House Bill 97-1304, referred to as the Children's Basic Health Plan or Children's Health Plan Plus. In October of 1997 the Department submitted the State's plan for children's health insurance to the federal government in order to obtain federal funds for these types of programs under the federal Title XXI, the Children's Health Insurance Program.

The public accounting firm of Baird, Kurtz & Dobson (BKD) performed the audit work at HCPF as of and for the fiscal year ended June 30, 1999. During its audit BKD reviewed and tested HCPF's internal controls over financial reporting and federal programs, including compliance with certain state and federal laws and regulations, as required by generally accepted auditing standards, *Government Auditing Standards* and U.S. Office of Management and Budget (OMB) Circular A-133.

## **Obtain Approval for Cost Allocation Plans**

See Recommendation No. 2 in Section II of the Schedule of Findings and Questioned Costs.

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## **Improve Oversight of the Medicaid Program**

The audit reviewed the Department of Health Care Policy and Financing's procedures for complying with other federal requirements for the Medicaid program such as determining the eligibility of individuals and providers under the program, making payments only for allowable costs, and monitoring controls over automated systems essential to the program. To assist it in carrying out the Medicaid program, the Department relies on the Department of Human Services and a nongovernmental contractor to perform specific functions. However, under federal regulations the Department of Health Care Policy and Financing remains ultimately responsible for the Medicaid program. Therefore, HCPF must have control procedures in place to ensure compliance with state and federal regulations for all aspects of the Medicaid program, whether performed directly by the Department or by another entity through contractual or other formal agreements.

### **Determination of Individuals' Eligibility**

Under the Medicaid program, the Department is responsible for determining the eligibility of individuals to receive Medicaid benefits. In addition, the Department must determine the eligibility of medical providers to be reimbursed for services performed under the Medicaid program for those eligible individuals. For Fiscal Year 1999, HCPF paid Medicaid benefits to various providers in excess of \$1.76 billion on behalf of individual beneficiaries.

### **Timely Review of Single Entry Point Entities**

The Department of Health Care Policy and Financing has established an agreement with the Department of Human Services (DHS) to oversee the determination of individuals' eligibility for Medicaid benefits in accordance with federal regulations. DHS accomplishes the eligibility determination process through various entities that

serve as the Single Entry Points (SEPs) for the Medicaid program. Often the SEP is a local county department of social services. In order to ensure that benefits are paid only to eligible recipients, HCPF must monitor the Department of Human Services' oversight of the SEPs.

Under the agreement between HCPF and DHS, the Department of Human Services is responsible for performing the following three procedures to monitor the SEPs and their role in the Medicaid program:

- Obtaining and reviewing the SEPs' Single Audit reports, which are performed by independent public accounting firms annually and must report any identified problems with compliance related to federal programs.
- Conducting detailed compliance audits of the SEPs.
- Conducting performance audits of the SEPs.

The audit found that of the three areas, HCPF only reviews or monitors the Department of Human Services' activities related to the performance audits of the SEPs. Performance audits were performed and monitored by HCPF for all SEPs tested.

For the compliance audits, we selected five SEPs for testing out of a total of 25 entities. We found that in four of the five cases, the SEPs' compliance audits were not performed timely. For these four SEPs, in two instances the most recent compliance audits available were for the Fiscal Year 1995, and for the other two instances, the most recent were for the Fiscal Year 1996.

In terms of the review of Single Audit reports, DHS had received the Single Audit reports timely for all SEPs but one. However, HCPF did not monitor or know the results of DHS's review of these audits. Therefore, HCPF did not have information about compliance problems that may have been identified or what action DHS had taken to resolve the problems. (CFDA Nos. 93.775, 93.777 and 93.778—Medicaid Cluster—Subrecipient Monitoring.)

## **Testing of Files for Individuals' Eligibility**

The audit also included testing of a sample of Medicaid expenditures to determine whether or not the payments made were for individuals that were eligible for Medicaid benefits. As discussed above, client eligibility is determined by the SEPs. The audit tested 217 expenditures, and we identified 10 instances of client eligibility errors with a value of \$5,256 (federal share \$2,659) described as follows:

- In two instances, a beneficiary's file did not contain information sufficient to determine whether the beneficiary was eligible to receive services under the Medicaid program.
- In one instance, a client's case file indicated they were not eligible for federal Supplemental Security Income (SSI). According to the client's eligibility type, they needed to qualify for SSI in order to receive Medicaid benefits. There was no indication the individual qualified under other criteria.
- In seven instances related to one Primary Care Physician (PCP) program incentive payment covering a six-month period of time prior to January 1, 1999, the Department of Health Care Policy and Finance was unable to provide information about the specific Medicaid recipients on behalf of whom the payments were made. Without this supporting documentation, we could not determine whether or not these recipients were eligible for benefits under the Medicaid program.

According to federal regulations, clients must be eligible for the Medicaid program in order to receive benefits (42 CFR Part 435, Subparts G and H). By not ensuring that SEPs are adequately and appropriately determining client eligibility, HCPF risks that benefits may be paid on behalf of ineligible individuals. If incorrect payments are made on behalf of individuals as a result of errors in the eligibility determination process, the Department would have to repay to the federal government any Medicaid monies previously reimbursed to the State for these individuals.

Beginning January 1, 1999, HCPF is utilizing its automated Medicaid Management Information System for the PCP incentive payments, which makes these payments on a monthly basis. The remittance generated includes the necessary client detail, and this should address the problem identified in this area. However, the Department needs to improve controls to ensure that benefits are paid only for eligible individuals and that information maintained in client files adequately documents individuals' eligibility. (CFDA Nos. 93.775, 93.777 and 93.778—Medicaid Cluster—Eligibility (Client Eligibility).)

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### **Recommendation No. 23:**

The Department of Health Care Policy and Financing (HCPF) should strengthen controls over Medicaid client eligibility processes by:

- a. Reviewing on a regular basis the Department of Human Services' performance of the Single Entry Point monitoring responsibilities and following up on all

errors and inconsistencies. HCPF should document the process it performs and the results of its reviews.

- b. Working with the Department of Human Services to implement control policies and testing procedures to ensure all county departments of social services are maintaining current and complete files for Medicaid-eligible beneficiaries.
- c. Establishing control procedures to ensure claims are not being paid for an individual that is ineligible for benefits and to ensure individuals that no longer meet eligibility requirements are disenrolled from the Medicaid program.

### **Department of Health Care Policy and Financing Response:**

- a. Agree. The existing process will be improved by adding responsibilities for timely notification of audit report receipt by DHS; identification of necessary follow-up activities by HCPF and/or DHS; and the implementation of an automated tracking procedure at HCPF for the status of Single Audit Act reports and the compliance and performance audits performed by DHS. This requirement will be effective December 1, 1999.
  - b. Agree. The Department of Health Care Policy and Financing in cooperation with the Department of Human Services will utilize Medicaid Eligibility Quality Control projects to test and review eligibility and case documentation in error-prone program areas. In addition, the Eligibility and Enrollment Section has developed a best practices manual to be used by counties as an aid to client file organization and documentation. This will be distributed to the counties in December 1999.
  - c. Agree. The MMIS does have in place internal systems edits that prevent the system from paying for an individual that is ineligible for benefits according to the COIN (Client Oriented Information Network) eligibility information we receive from the DHS. The client information is input daily at the county level. The Department will work with DHS to improve the timeliness of data entered into the COIN system. This process will begin immediately and a statement regarding this will be included in the Memorandum of Understanding between HCPF and DHS when it is renewed on July 1, 2000.
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## **Payments to Eligible Providers Under Medicaid**

The Department of Health Care Policy and Financing contracts with a private service organization to function as a fiscal agent for the Medicaid program. Among other things, this organization is responsible for ensuring that payments are made only to those medical providers that are eligible to provide services and receive reimbursements under Medicaid.

### **Adequate Documentation of Provider Eligibility**

As part of the fiscal agent's responsibility, it must maintain documentation to support that the medical provider receiving payments is an eligible Medicaid provider.

Out of the sample of 217 Medicaid expenditures tested, the audit found 131 instances of provider eligibility errors. In some cases, more than one type of error was identified with a particular provider. The total value of payments made to providers for which one or more errors were identified was \$499,359 (federal share \$252,626). Payments to ineligible providers subject the State to the risk that the Department will have to refund monies previously reimbursed by the federal government. As mentioned earlier, the total claims paid under the Medicaid program were in excess of \$1.76 billion for Fiscal Year 1999.

The audit identified errors described as follows:

- There were 64 instances where the provider files did not contain a signed copy of the provider agreement. According to federal regulations (42 CFR §431.107), there must be an agreement between the Medicaid agency and each provider furnishing services for which reimbursement is claimed.
- Provider files lacked documentation of required licenses as follows:
  - ✓ Fifty-three providers lacked the required license from the Department of Public Health.
  - ✓ Sixteen Durable Medical Equipment (DME) providers lacked the required business or sales and excise tax license.

- √ One DME provider had a license that was expired.
- √ Two physician services providers lacked the required state license.
- √ Thirty-three pharmacy providers lacked the required pharmacy license.

In order to receive Medicaid payments, providers of medical services must be licensed in accordance with federal, state, and local laws and regulations to participate in the Medicaid program (42 CFR §431.107 and 447.10; and §1902(a)(9) of the Social Security Act). (CFDA Nos. 93.775, 93.777 and 93.778—Medicaid Cluster—Eligibility (Provider Eligibility).)

## **Mental Health Service Providers**

The Department of Health Care Policy and Financing has an interagency agreement with the Department of Human Services, Office of Health & Rehabilitation Services, Division of Mental Health Services (DHS Mental Health Services) which states that the DHS Mental Health Services is responsible for monitoring licensing and certification of mental health centers and Mental Health Assessment and Services Agencies under the Medicaid program. While our audit did not identify any instances in which these entities had their licenses discontinued or revoked, we did note that there is no provision in the interagency agreement for notification of HCPF should such an event occur. If HCPF is not notified when a license is discontinued or revoked, the Department risks paying claims to an ineligible provider. This is another type of situation in which the Department could be required to reimburse the federal government for payments made to ineligible providers under the Medicaid program.

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## **Recommendation No. 24:**

The Department of Health Care Policy and Financing should improve controls over the provider eligibility by:

- a. Requiring the fiscal agent to review all provider files to ensure each file includes a current provider agreement and documentation of applicable provider licenses.
- b. Revising control procedures to ensure expenditures are made only to eligible providers.



- c. Including provisions in the interagency agreement with the Department of Human Services, Division of Mental Health Services, that require notification of HCPF in the event a mental health provider loses its license or certification under the Medicaid program.

### **Department of Health Care Policy and Financing Response:**

- a. Agree. Meetings with the fiscal agent and the Department have already occurred and continue towards implementing the review of all provider enrollments, which would start with the oldest to the newest. The Department had agreed in the former audit in July to complete the re-enrollment by July 1, 2005.
- b. Agree. The current provider files contain all required documents, which are based on current control procedures. The audit consisted of those files that were transferred from Blue Cross/Blue Shield of Colorado and due to many possible reasons the required information was missing. Once these files are reviewed based on Recommendation No. 25a, all files will be in compliance.
- c. Agree. These provisions will be included in our discussions with DHS on the next interagency agreement which will be renewed on July 1, 2000. However, due to the limited number of community mental health centers and our frequent contact with Human Services on mental health issues, this would make no change in HCPF's role as the single state agency for Medicaid.

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## **Allowable Costs Under Medicaid**

See Recommendation No.3 in Section II of the Schedule of Findings and Questioned Costs.

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## Controls Over Automated Systems for Medicaid

See Recommendation No. 4 in Section II of the Schedule of Findings and Questioned Costs.

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## Medicaid Managed Care Programs and Complaint Systems

HCPF has a waiver from the federal government allowing the Department to operate a Managed Care Program (MCP). Under the Managed Care Program, the Department is required to ensure that beneficiaries have adequate access to health care through the MCP. The managed care organizations are paid premiums by Medicaid on behalf of the beneficiaries served. As part of the audit, a sample of 30 managed care organization billing submissions and related agreements and other documentation was selected for testing out of a population of 591 such organizations providing services under the Department's MCP.

This testing disclosed one organization that was not providing an adequate complaint system. The Department had also performed an audit of this provider and determined the complaint system was inadequate. The Department is working on the corrective action plan with the provider.

In addition, two submissions tested under Programs for All Inclusive Care for the Elderly (PACE) lacked the participant identification numbers and categorical descriptions of the nature of particular complaints. This information is required according to the 1999 PACE Managed Care contract. However, more importantly this information helps to record, track, and resolve the participant's complaint and is required under federal regulations. (CFDA Nos. 93.775, 93.777 and 93.778—Medicaid Cluster—Special Tests and Provisions (Managed Care Program).)

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### Recommendation No. 25:

The Department of Health Care Policy and Financing should ensure all necessary information is maintained regarding complaints under the Medicaid Managed Care Program by requiring all complaints under the Programs for All Inclusive Care for the

Elderly (PACE) be reviewed for completeness of information. In addition, the Department should continue to monitor providers participating in the managed care program and follow up on those not meeting program requirements.

### **Department of Health Care Policy and Financing Response:**

Agree. The Department is currently monitoring the complaint processes of all Medicaid-contracted HMOs and following up to ensure complete compliance. Corrective Action Plans have been required from the HMOs on all areas requiring improvement. The Department is planning another extensive audit of the HMOs' complaint processes in year 2000.

The PACE contractor collects and maintains complaints by utilizing a prescribed form for recording the complaint, and by listing all such complaints on an internal log. The Department requires the contractor to submit copies of the complaints on a quarterly basis. This is a small population of Medicaid clients, currently less than 300. Because of the vulnerability of the population, it is the Department's practice to review each complaint. The participant's name is included on the form, and the Health Plan Manager maintains a list of all participants. The Department will review and follow the policies regarding recording, tracking and resolving participant complaints. This will begin January 1, 2000.

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## **Adequacy of Documentation in Medicaid Fraud Case Files**

While testing selected cases from the Colorado Medicaid Fraud Unit (MFCU), we noted the case files were disorganized and chronological logs used to document the progress of the case were incomplete. In order to learn the disposition of the cases tested, the auditors were required to interview the respective investigator for the case. This lack of documentation results in dependence on Department personnel, which could become a problem if staff turnover occurs or if personnel must be absent for other reasons. HCPF should ensure that adequate documentation exists in the files to enable personnel other than the investigator to reasonably determine the progress and disposition of fraud cases under investigation. The Department indicates that, subsequent to our testing, a new policy on file organization was implemented in the Medicaid Fraud Unit.

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**Recommendation No. 26:**

The Department of Health Care Policy and Financing should improve documentation of fraud cases by requiring that case files contain supporting documentation in chronological order from case opening to disposition with a corresponding log of the case history.

**Department of Health Care Policy and Financing  
Response:**

Agree. The MFCU has implemented a new policy on file organization, which should improve documentation of fraud cases. It requires case files contain supporting documentation in chronological order from case opening to disposition with a corresponding log of the case history. In addition the Program Integrity Unit within the Department now receives a case status report monthly on all cases referred to the MFCU. This report includes detailed information on the case including case name, investigator as well prosecutor, case description, current status, and other identifying information.

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**Drawdowns of Federal Funds for the  
Medicaid Program**

See Recommendation No. 5 in Section II of the Schedule of Findings and Questioned Costs.

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**Strengthen Monitoring and Reporting for  
the Children's Health Insurance Program**

See Recommendation No. 6 in Section II of the Schedule of Findings and Questioned Costs.

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## Medicaid Fraud and Abuse

The Department of Health Care Policy and Financing is the single state agency responsible for managing the Medicaid program. Medicaid is a federal- and state-funded program that provides health care for children, adults, and families based on income level and medical or physical conditions. During Fiscal Year 1998, the Medicaid program served more than 258,000 Colorado residents. Medicaid expenditures, excluding mental health and developmental disabilities services overseen by the Department of Human Services, were about \$1.1 billion.

Over the past five years, Medicaid expenditures at the Department of Health Care Policy and Financing have increased by \$280 million, or 35 percent, while the number of Medicaid recipients has declined by over 8 percent. The magnitude of expenditures and volume of services increase the risk of Medicaid fraud and abuse.

The public accounting firm of Clifton Gunderson L.L.C., performed the audit work of the Medicaid fraud and abuse programs during Fiscal Year 1999. The following comments were addressed in the *July 1999 Medicaid Fraud and Abuse Programs Performance Audit* report prepared by Clifton Gunderson L.L.C.

## Detecting Fraud and Abuse

The General Assembly and the Medicaid program want to be sure that, as health care costs continue to increase, all Medicaid services and payments are appropriate and misuses and inefficiencies are identified promptly. Effective, comprehensive strategies to identify, recover, and deter inappropriate services and payments are the key to providing this assurance to taxpayers.

This section reviews the Medicaid program's efforts to detect and recover inappropriate payments and compares Colorado's efforts with best practices in other states. Overall, we found that the Medicaid program should improve its oversight of fraud and abuse and strengthen practices for identifying and pursuing recoveries. Over a three-month period, our audit identified over \$3.3 million in potential recoveries resulting from gaps in fraud and abuse detection activities and weaknesses in program practices. On the basis of estimates prepared by the federal government and recoveries obtained by other states, we estimate Medicaid fraud and abuse in Colorado could exceed \$20 million per year or 1.8 percent of total expenditures. In contrast, Colorado's Medicaid program recovered an average of \$3.3 million per year during the past 5 years. By applying successful practices used by other states, the Colorado Medicaid program can reduce inappropriate payments and increase recoveries. Time is of the essence since, as statutes of limitation run out and records are discarded, older fraudulent or abusive payments will be unrecoverable.

## Oversight of High-Risk Areas Could Be Improved

Our audit identified gaps in the Medicaid program's oversight of several high-risk areas. Specific problems we identified include:

- **Prescription credits.** The Medicaid Fraud Control Unit (MFCU) has evidence indicating that Medicaid recipients do not pick up between 2 to 3 percent of prescriptions. Our analysis found that refunds for these prescriptions are not occurring. Of 636,701 paid claims for 656 pharmacies over a three-month period, only 735 claims, or 0.1 percent, were refunds. Of these pharmacies, 27—each having more than 2,500 paid claims—had no refunds. Medicaid rules require providers to maintain records for a minimum of six years. Therefore, if only 1 percent of all pharmacy claims over the past six years should have been refunded, recoveries would be over \$3 million. If 3 percent should have been refunded, recoveries over a six-year period would be over \$9 million. The Department should work with the Medicaid Fraud Control Unit to recover these funds.
- **Nursing facility audits.** Current oversight of long-term care facilities is not as comprehensive as it should be. Additionally, in-depth audits of nursing facility billing practices are backlogged. Of 191 Medicaid-licensed facilities, only 18 received in-depth reviews of billing practices and resident personal fund accounts (accounts which are held and managed by nursing facilities for the benefit of the resident) during Fiscal Year 1998. Under these circumstances it is unlikely that fraud schemes, such as 1) billing Medicaid when the resident is not at the facility, 2) billing both Medicaid and Medicare for the same covered services, or 3) failing to deduct the correct patient resource amount from the bill, will be detected. Every one of the 18 in-depth audits completed during Fiscal Year 1998 resulted in recoveries. Total recoveries for the State and for nursing facility residents were \$153,310 and \$18,833, respectively. If backlogs were eliminated and all nursing facility billing practices and resident personal fund accounts were audited on a systematic basis, we estimate the State could recover an additional \$2 million per year (this includes testing for Medicaid credit balances and discount billing). Further, we estimate nursing facility residents would recover an additional \$50,000 per year.
- **Questionable utilization patterns.** The Medicaid program has not systematically conducted some basic and important claims analyses. Although the Department conducts claims analysis through its Surveillance and Utilization Review Subsystem (SURS) and ad hoc reporting, its analysis does not include evaluating certain billing relationships such as 1) payments for

- “out-of-hospital” services provided while a recipient was hospitalized, 2) services provided on holidays, or 3) services provided after a recipient has died. Analyzing basic provider billing relationships and patterns identifies questionable service utilization. (Providers include the organizations or individuals that provide the recipient with services, including physicians, hospitals, pharmacies, laboratories, nursing facilities, and home health agencies, among others.) Although basic claims analysis does not always indicate a problem exists, it is the key to identifying high-risk practices that may be highly vulnerable to fraud and abuse.
- **Unauthorized transportation services.** The county departments of social services are required to authorize certain types of transportation for recipients, such as private vehicle mileage, taxi charges of less than \$50 one way, bus, mobility van, ambulance, and air or train transportation, in advance. Medicaid regulations require counties to pay for the transportation they authorize and then seek reimbursement from the Medicaid program. Medicaid regulations prohibit county transportation providers from billing the Medicaid program directly. However, we found that 3 metro area taxi companies and 33 mobility and wheelchair van companies are billing the program directly, and the Medicaid program is paying these claims. This avoids the county authorization process, making transportation services vulnerable to fraud and abuse. Additionally, it prevents the counties from ensuring, according to Medicaid regulations, that recipients use the least expensive transportation method. The Medicaid Fraud Control Unit (MFCU) is currently investigating nine transportation providers who may have billed for inappropriate transportation services. The MFCU has filed charges against another four transportation providers. The MFCU has identified over \$100,000 in inappropriate transportation payments from these four providers.
- **Oversight of Medicare crossover claims.** There are about 53,000 Medicaid recipients who are eligible for both Medicare and Medicaid. Medicaid claims for these recipients are frequently “crossover claims,” that is, Medicaid pays the portion of the claim that Medicare does not cover. Medicaid may contribute as much as 50 percent for certain types of claims. The Medicaid program typically pays all Medicare crossover claims without investigating appropriateness. During our review, we identified 8 psychologists with 2,325 fee-for-service claims totaling over \$100,000 during a two-month period. Of these eight psychologists, six had the same billing address. We found that about 74 percent of the claims (1,731 claims) filed by these 8 psychologists were Medicare crossover claims for services to Medicaid recipients between the ages of 70 and 99 years. About 13 percent (295 claims) were crossover claims for 56 Medicaid recipients between the ages of 90 and 99.

Additionally, we identified 34 Medicare crossover claims for psychologists' services provided on Memorial Day and 19 Medicare crossover claims for a single psychologist's services on Easter Sunday. According to Medicaid Fraud Control Unit staff, the dollar value of the Medicaid program's portion of these Medicare crossover claims (in this case, 50 percent) is greater than what the Medicaid program would have paid for the service under its own rate structure. Upon further review, we also found that, for recipients who received at least 7 psychologist's services during the 2-month period, 146 were also covered for capitated mental health services through Mental Health Assessment and Service Agencies (MHASAs). The Medicaid program paid monthly capitation fees to these MHASAs on behalf of these recipients at rates ranging between \$7.49 and \$93.05 per month, in addition to paying for individual psychologist's services on a fee-for-service basis. The Medicaid program and the Medicaid Fraud Control Unit have reviewed some of these claims and believe that the psychologists provided these services. However, these claims have not been reviewed for medical necessity or appropriateness. Federal regulations require that all services be medically necessary. The Medicaid program needs to evaluate the medical appropriateness of these claims. Changes to program practices within the Medicaid program or at the federal Health Care Financing Administration may be warranted.

- **Oversight of services provided by other state agencies.** Medicaid program staff could be better informed about Medicaid services provided by other state agencies. Almost 100 percent of recipients are eligible for Medicaid mental health services managed through the Department of Human Services. A significant number of recipients with developmental disabilities also receive home-based support services managed by the Department of Human Services. The Department of Health Care Policy and Financing has a Memorandum of Understanding (MOU) with the Department of Human Services to address the management of these programs. The total cost of these programs is approximately \$334.5 million. According to statutes, the Department of Health Care Policy and Financing is the single state agency for administering the Medicaid program, and is ultimately responsible for all Medicaid-funded services. Federal rules also require the Department of Health Care Policy and Financing to be accountable for all Medicaid services. Currently the Department provides little oversight of MOU requirements. As the single-state agency for Medicaid services, the Department must be diligent in assuring that recipients served by multiple programs are receiving necessary services at an appropriate cost.



- **Oversight of county functions.** By statute and Medicaid program policy, counties perform a number of functions on behalf of the Medicaid program, including determining eligibility and monitoring for recipient fraud. Counties are also responsible for recording date of death for Medicaid recipients. Currently the Medicaid program has serious concerns about the accuracy of date of death information recorded by counties and the Medicaid program is querying counties about recording practices. Our audit work identified a number of instances where the Medicaid program paid claims for services provided after a recipient's date of death. The Medicaid program needs to be more involved in oversight of county operations that impact program services and payments.
- **Implementation of prior recommendations.** In its internal study of Medicaid fraud and abuse, completed as required by Footnote 39 of Senate Bill 98-216, the Medicaid program made a number of recommendations for improving its oversight of fraud and abuse in Colorado. Out of 10 recommendations, we noted three important recommendations that have not been implemented. According to the Medicaid program, resource constraints have postponed implementation of one of the recommendations. Development of a new request for proposal and implementation of the new Consultec system have postponed implementation of the other two recommendations. These recommendations address controls to determine if lab tests, prescriptions, hospital billing adjustments, and emergency care practices are appropriate. Implementation of these recommendations should be a high priority. The Medicaid program should take steps to implement them as soon as possible.

The professional literature and a review of best practices from other states indicate that, to curtail fraudulent and abusive practices and increase recoveries, the Medicaid program must intensify its fraud-fighting efforts and expand its oversight of high-risk programs. This should include heightening accountability and improving the coordination of all fraud-fighting functions, including those performed by counties, other state agencies, and contractors such as the Colorado Foundation for Medical Care and private auditing firms. Specifically, the Medicaid program must implement a comprehensive fraud-fighting plan that 1) reviews all aspects of the Medicaid program for weaknesses, 2) integrates all fraud and abuse oversight functions, and 3) closes gaps that permit inappropriate payments. Additionally, the program needs to evaluate and reallocate resources available for fighting fraud and abuse, increase analytical claims review, and intensify fraud prevention efforts. With program costs of over \$1 billion annually, accountability for preventing and curtailing fraud and abuse should be among the Medicaid program's highest priorities.

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**Recommendation No. 27:**

The Department of Health Care Policy and Financing should develop an overall framework to heighten accountability for fighting Medicaid fraud and abuse. This framework should include a strategic plan that identifies weaknesses in current program operations, integrates fraud and abuse fighting activities, and closes gaps that permit inappropriate payments.

**Department of Health Care Policy and Financing  
Response:**

Agree. Although the Department submitted a fraud and abuse plan to the federal government on December 19, 1997, and updated the federal Health Care Financing Administration on that plan in June 1998, it does not contain the level of depth that is referenced in the auditor's report. We are currently developing a formal overall framework and will complete it by December 1, 1999. As part of its strategy, the Department will continue to utilize prior authorization as a fraud, abuse, and waste deterrent.

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**Review Programs for Weaknesses that Permit  
Payments for Fraudulent or Abusive Claims**

On the basis of our review, the Medicaid program needs to undertake a comprehensive review of its programs with an eye toward identifying policies and practices that encourage fraud and abuse. Areas we specifically identified through our audit work are discussed below.

**Recover Prescription Credit Refunds from Pharmacies**

According to Department staff, the problems with pharmacy credit refunds, as discussed in the narrative to Recommendation No. 27, resulted from gaps in procedures for tracking, recording, and refunding credits for prescriptions that were not picked up by recipients. The cumbersome manual method for the pharmacies to process credits also contributed to the problem. The Department has recently taken steps to address these gaps, including:

- **Establishing time frames for returning prescriptions to inventory.** In the past, there were no time limits to determine the point when a prescription should be returned to inventory. The Department has now established a 15-day limit for this purpose. If the recipient does not pick up the prescription within 15 days, the pharmacy must return the prescription to inventory and establish a prescription credit due the Medicaid program.
- **Increasing the time frame for pharmacies to refund prescription credits to the Medicaid program.** Formerly, pharmacies were required to complete paper work and refund prescription credits to the Medicaid program within 24 hours of returning the prescription to inventory. If the pharmacy was busy, staff were not able to complete the refund within the required time and, as time passed, the paper work was never completed and the refund never occurred. Pharmacies now have a 15-day time limit to execute the refund. Refunds executed after the 15-day time limit are not in compliance with program policies.
- **Requiring pharmacies to track prescription credits through inventory logs.** Until recently, pharmacies were not required to maintain accurate inventory logs. Pharmacies are now required to maintain this information. However, pharmacies are not required to have Medicaid recipients sign for prescriptions before picking them up. Most insurance programs require their clients to sign for prescriptions. Requiring recipients to sign for prescriptions would provide an audit trail and help pharmacies maintain accurate inventory records.
- **Establishing automated procedures to prevent payment for the same prescription twice.** In the past, recipients who did not pick up their prescriptions could return to their physician, request another prescription, and get the prescription filled at a different pharmacy. If the first pharmacy did not execute a refund, the Medicaid program paid for the same prescription twice. The Medicaid program recently established automated procedures preventing payment for the same prescription more than once during a thirty-day period. If recipients do not pick up their prescriptions and decide later to do so, they must return to the first pharmacy to obtain the prescription.

Medicaid program staff believe that these steps will significantly increase the number of prescription refunds and reduce abusive pharmacy practices. However, we estimate that over the past six years, between \$3 and \$9 million in unrefunded pharmacy credits exist from prior weaknesses in the pharmacy program. The Medicaid Fraud Control Unit reports that, due to the lack of audit trails at small pharmacies, some of these funds will never be recovered. The Medicaid program

must take aggressive steps to recover prescription refunds from larger pharmacies where audit trails still exist. Further, Medicaid Fraud Control Unit staff report that some states have set percentage thresholds, such as one percent, for recovering prescription refunds. These states are notifying pharmacies that have made few refunds over several years and are requiring them to refund the amount of the percentage threshold. Colorado's Medicaid program could consider a similar approach. Finally, the Medicaid program must provide ongoing monitoring in the future to make sure prescription refunds are occurring as expected under the newly established practices.

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### **Recommendation No. 28:**

The Department of Health Care Policy and Financing should work with the Medicaid Fraud Control Unit to recover past-unrefunded prescription credits. Additionally, the Department should monitor future prescription refunds to make sure its new pharmacy program controls are working as intended. Finally, the Department should require pharmacies to obtain signatures from Medicaid recipients before giving the prescription to the recipient.

### **Department of Health Care Policy and Financing Response:**

Agree. To be implemented May 1, 2000 the Department will work with the Medicaid Fraud Control Unit (MFCU) to obtain the uncollected funds from prescriptions that were billed to Medicaid but not picked up by the recipient when documentation is available. Smaller pharmacies may not and often do not keep records of returned-to-stock items. Recovery in these circumstances is not possible. If a determination is made that the Department is the appropriate agency to pursue this matter, investigative materials will be transferred from MFCU to the Department for completion of recoveries. The Department may enter into a contingency contract with an outside contractor as a method of collecting these recoveries. This will require the submission of a request for information, a request for proposals, coordination with the Medicaid Fraud Control Unit, and contract negotiations; hence the May 1 date.

By rule, the Department will require all Medicaid pharmacy providers to:

1. Require that all prescriptions billed to Medicaid, but not picked up within 14 days, will be credited back to Medicaid on the 15th day, and

2. Obtain the signature of the Medicaid recipient in the chronological log at the time of dispensing a prescription.

### **Medicaid Fraud Control Unit Response:**

Agree. The Medicaid Fraud Control Unit will work with the Department of Health Care Policy and Financing to recover past-unrefunded prescription credits.

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## **Expand Nursing Facility Audits**

Few nursing facilities receive in-depth reviews of their billing practices or personal needs funds. Our review of best practices in other states indicates that substantial recoveries occur when all nursing facilities receive in-depth audits on a systematic basis. For example:

- **Billing practices.** The states of Virginia and Indiana perform detailed reviews of billing practices at all nursing facilities on a two-to-three year cycle and have made sizeable recoveries for their respective Medicaid programs. However, due to a backlog, Colorado is currently only performing in-depth billing reviews when a facility changes ownership. If backlogs continue, and a facility does not change ownership, there is little likelihood that they will receive an in-depth review of their billing practices. We estimate that, if the rate of recovery for all Colorado facilities were the same as those receiving in-depth audits, the Medicaid program could recover an additional \$1.2 million per year.
- **Personal needs funds.** The state of Virginia also systematically reviews personal needs fund accounts at all nursing facilities on a two-to-three-year cycle. In the past year, Virginia identified fraud involving personal needs accounts at 10 facilities. The Colorado Medicaid program reviews very few personal needs fund accounts. We estimate that by reviewing all of these accounts on a systematic basis, resident accounts could be refunded a minimum of \$50,000 per year.
- **Discount billings.** State regulations require the Medicaid program to pay the lowest rate at any nursing facility. In other words, the program should never pay a rate that is higher than any other payor (other payors could include the patient, his or her family members, or an insurance company). The Medicaid program requires facilities to self-report the rates they are billing their various

clients. Program staff monitor these on a monthly basis. However, the Medicaid program never verifies that it is actually paying the lowest rate, as reported by nursing facilities. One way the program could verify this would be to review for discount billings through nursing facility audits. The state of Indiana tests for discount billings at nursing facilities on a three year cycle, with high-risk providers being reviewed more frequently. It has recovered \$1.8 million over three years, an average of \$13 per bed per year. We estimate that, by systematically auditing discount billings at all Colorado nursing facilities, the Medicaid program could recover a minimum of \$225,000 per year.

- **Credit balances.** A credit balance occurs when a nursing facility owes money back to the Medicaid program for services it billed, but did not provide, or was paid in error. For example, a nursing facility may have billed the Medicaid program for services when a recipient was discharged. The facility corrects this by showing a credit balance on the patient's account in its accounting system. Although the credit balance appears "on paper," the nursing facility may not have actually returned the funds to the State. The state of Virginia recovered almost \$6.7 million over five years, an average of about \$46 per bed per year, by monitoring credit balances. We estimate that, by systematically reviewing credit balances at all Colorado nursing facilities, the Medicaid program could recover a minimum of \$850,000 per year.

To improve recoveries and deter abusive practices at nursing facilities, the Medicaid program should perform comprehensive reviews of all nursing facility billings on a systematic basis. This would include reviewing high-risk providers on an annual basis, while lower risk providers would be reviewed every two to three years. Contracts for in-depth audits could cost up to \$10,000 per facility. Depending on how frequently the Medicaid program determines in-depth reviews are necessary, these costs could be significant. Therefore, the program will need to evaluate a number of options for ensuring systematic in-depth audits occur. For example, the Medicaid program could reevaluate the activities of its current audit functions to determine whether more comprehensive, systematic reviews could be conducted in-house, through its long-term care audit contractor, through a contingent fee arrangement, or through some combination of these approaches. Since recoveries typically drop after intensive review processes are in place and abusive practices have been curtailed, a contingent fee approach may be the most feasible alternative.

**Recommendation No. 29:**

The Department of Health Care Policy and Financing should address the gaps in current nursing facility audit practices by ensuring all nursing facilities receive in-depth reviews of billing practices—including review of discount billings and credit balances—and personal needs funds on a systematic basis. In evaluating its resources, the Department should determine whether to use contingent fee arrangements for this purpose.

**Department of Health Care Policy and Financing Response:**

Agree. The Department will review the feasibility of incorporating the recommended changes in the existing audit program for nursing facilities. This would change the scope of work of the contract auditors and require some additional resources to implement, which will require a legislative appropriation. The Department will also include nursing facilities in the contingency based contracting initiative underway in the Quality Assurance section to increase in depth analysis of billing practices. The Department has added features to the new Medicaid Management Information System MMIS to highlight those provider billing practices which indicate high risk for erroneous billings. The plan is to target these high-risk providers for in-depth reviews. Through these plans, the Department will enhance its efforts to find additional savings that are relative to the Colorado program.

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**Increase Analytical Review of Claims to Identify Questionable Payments**

During our review, we conducted a variety of queries on a subset of Medicaid claims data and identified questionable utilization patterns that had not come to the attention of Medicaid program staff previously. One example was the volume and nature of claims paid to psychologists for services provided to a small segment of Colorado Medicaid recipients. We have suggested the Medicaid program look into the medical necessity of these claims. Without further investigation by the Medicaid program, other providers may adopt similar practices and utilization of and expenditures for these services will increase. If the Medicaid program determines these services are not appropriate, it should aggressively initiate edits, prepayment reviews, or post-payment reviews to stop or recover inappropriate payments.

One way the Medicaid program can become better aware of high-risk areas is to expand its analytical review of paid claims looking specifically for inappropriate billing relationships. Using specialized audit software, we performed analytical reviews of questionable billing relationships observed in paid claims. Although questionable billing relationships do not always result in problems or recoveries, ongoing review of these relationships is an important control for curtailing fraud.

Recently the Medicaid program acquired two new fraud-fighting systems through its new fiscal agent, Consultec. These automated subsystems, the Rapid Surveillance and Utilization Review Subsystem (Rapid SUR System) and the Services Tracking, Analysis, and Reporting System (STARS) generate reports identifying questionable service and billing patterns. The Medicaid program also has an interim reporting system called CRYSTAL. Program staff review these reports and when warranted, conduct further investigations.

These new systems promise increased capacity to do the types of analytical claims review we are suggesting. However, it is too early to determine whether these subsystems will deliver all of the fraud-fighting potential promised by the contractor. As with any new automated system, it will be important for the Medicaid program to evaluate the system's effectiveness in analyzing paid claims after it has been in place for a year or so. If there are weaknesses in some areas, the program may need to work with the contractor to upgrade the system or obtain additional software—such as computer assisted audit technique (CAAT) software—to conduct ad hoc claims analysis as required. CAAT software is relatively inexpensive and can be purchased for as little as \$2,000. This software can also be used to supplement claims review in creative ways, such as comparing data maintained on the Consultec system to data maintained on other computer systems.

Finally, the professional literature indicates that computerized review of claims alone is not enough to reduce the prevalence of fraud and abuse. Expanded review of claims and problem areas, as we have suggested earlier, is also necessary. A recent study completed by the U.S. Department of Justice states:

“However artfully constructed, automated defenses can never substitute for human common sense and will never be able to spot suspicious patterns that have not been seen before and for which they were not looking...effective fraud control systems must deal with...sophisticated, well-educated criminals, some medically qualified, some technologically sophisticated, all determined to steal as much and as fast as possible.”

In the end, the Medicaid program will need to use a combination of automated and manual techniques to expand its review of programs and address the problem areas we have identified. This could include expanding claims analysis through automated



techniques and increasing post-payment review and auditing functions. A comprehensive effort will both increase recoveries and curtail fraudulent and abusive practices occurring in vulnerable programs.

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### **Recommendation No. 30:**

The Department of Health Care Policy and Financing should undertake a comprehensive review of high-risk programs that result in inappropriate payments and modify its policies and procedures to prevent payment of inappropriate claims. To achieve this, the Department should expand analytical review of paid claims to identify high-risk areas, acquiring additional computer software if necessary. The Department's review should include, at a minimum, pharmacy claims, psychologists' fee-for-service payments, nursing facility payments, home health payments, and county transportation services, as discussed above. Where the Department finds appropriate heavy utilization in one portion of the State but not in others, it must anticipate the additional expenditures that will be required as the providers take those services to additional communities.

### **Department of Health Care Policy and Financing Response:**

Agree. The Department appreciates the validation of our continued emphasis of high-risk areas provided in the auditor's recommendation. The Department has already conducted a continuous, significant, and productive informal review that resulted in our targeting of high-risk providers such as home health, pharmacy, durable medical equipment, transportation, and Home- and Community-Based Services. The Department agrees to conduct a formal comprehensive review of high-risk programs by December 1, 1999, and make that information available to the Legislative Audit Committee by January 31, 2000.

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## **Deterring Fraud and Abuse**

### **Close Gaps in the Provider Application Process**

The current provider application process leaves the Colorado Medicaid program particularly vulnerable to fraud and abuse. We found significant weaknesses in Colorado's process when compared to provider application practices in Florida.

Florida enacted new, stringent enrollment guidelines in December 1995. Although information is not available to precisely estimate the savings that would result by addressing these gaps in the application and enrollment process, Florida has estimated substantial savings from implementing its fraud prevention actions. The federal Health Care Financing Administration has held out the Florida program as a model for the rest of the nation to emulate. The chart that follows highlights some of the differences between Florida and Colorado's application and enrollment practices.

### **Comparison of the Florida and Colorado Provider Application and Enrollment Requirements**

<b>Requirement</b>	<b>Florida "Model Program"</b>	<b>Colorado</b>
Site reviews for high-risk providers.	Yes	No
Criminal background checks.	Yes	No
Surety bonds for high-risk providers.	Yes	No
Detailed disclosure of related party arrangements.	Yes	No
Re-enrollment of existing providers.	Yes	No

The chart shows a number of gaps in Colorado's application and enrollment processes. We discuss these gaps, along with other weaknesses we identified through our review, in more detail below:

- **The program does not verify documentation submitted by providers.** Once a prospective provider completes and submits the required forms to the fiscal agent, the provider is admitted to the Medicaid program. The program does not verify the accuracy of the forms before admission and thus, cannot be sure that the provider has submitted accurate information. For example, a prospective provider must include a photocopy of its current license or certification when applying for enrollment. Since the program does not verify the validity of the license, a provider could produce a fraudulent out-of-state medical license and be enrolled into the Medicaid program. Colorado licensing agencies do not monitor or oversee these out-of-state providers. It is possible some providers may not be legitimate. Following up with the appropriate licensing agency in another state would confirm the accuracy of these providers' representations, ensure that providers have appropriate qualifications, and highlight problems that could otherwise expose the Medicaid program to fraud and abuse.

- **The program does not make sure all high-risk providers receive periodic site visits.** Certain types of providers, such as hospitals, nursing facilities, and home health agencies, receive periodic site visits by the Department of Health, the licensing agency. Other provider types, such as physicians and durable medical equipment suppliers, do not receive site visits. Without a periodic site visit, even if brief, there is no guarantee that a provider physically exists. Florida requires site visits for high-risk providers (including durable medical equipment suppliers, private transportation companies, home health agencies, non-physician-owned clinics, and independent laboratories) to reduce fraud and abuse. Colorado's Medicaid program should establish a similar approach and visit high-risk providers before admission and upon reapplication. To reduce costs, it may be possible to work with county agencies to perform these site visits.
- **The program does not conduct criminal background checks of providers before admission to the program.** Colorado's application forms also do not request key information, such as social security numbers and date of birth for owners and officers, so that a criminal background check can be completed. Adequate criminal background checks, if in place, would furnish assurance that a provider has not been convicted of a felony, made false representations or omissions of material fact, or been excluded, suspended, terminated, or involuntarily withdrawn from Colorado's Medicaid program or any other state's Medicaid program. New Jersey recently implemented criminal background checks on new Medicaid laboratory providers when it was inundated with sham laboratories. The New Jersey Medicaid Fraud Control Unit reviewed each laboratory's application before admission. Similarly, Florida requires all applicants to submit fingerprints with their applications. These fingerprints are checked against the Florida Department of Law Enforcement and FBI criminal databases. Through background checks, Florida identifies potential problem providers before they are admitted, protecting both taxpayer dollars and vulnerable clients. In Colorado, the Judicial Branch maintains an automated system for tracking court cases which the Medicaid program could use to verify backgrounds of potential providers at minimal cost.
- **Program regulations do not require surety bonds for high-risk providers.** Surety bonds serve as financial screens to discourage the enrollment of unscrupulous and undercapitalized providers. Further, bonds protect the State should a provider be unable or unwilling to refund monies owed back to the program. Finally, bonding companies perform background checks before issuing a bond, which further serves to curb fraud and abuse. Florida requires a \$50,000 surety bond for durable medical equipment suppliers,

private transportation providers, home health agencies, non-physician-owned clinics, and independent laboratories. When first implemented, Florida's stricter requirements, including the surety bond requirement, resulted in 62 percent of its durable medical equipment providers resigning from the Medicaid program. Florida welcomed the reduction in durable medical equipment providers; it wanted only the most reputable companies to provide services to its Medicaid recipients. Colorado's Medicaid program should consider a similar approach.

- **Application procedures are not adequate to ensure providers disclose related party arrangements.** "Related parties" are individuals or companies that also have ownership in the provider's business. In some instances, related parties may receive kickbacks that can cause service costs to be higher than necessary. Current provider application packets do not request the provider to identify officers, directors, and principal owners in its business or in financial arrangements with other health care providers. Although the provider agreement does require providers to "disclos[e] ownership...as is required," specific disclosure requirements are not stipulated in the agreement. In contrast, Florida's application form states, "Please identify all officers, directors, and principal owners in your business (5 percent or more). List their names and social security numbers on a separate sheet on company letterhead. The list must be signed and dated by the chief officer of the business." The lack of adequate information on related parties in Colorado renders the Medicaid program highly vulnerable to additional and unnecessary charges for services. More stringent related party disclosure requirements must be instituted on provider applications immediately.
- **Contract language covering billing requirements and suspension must be more stringent.** The current contract agreement states only that a provider may be suspended or administratively sanctioned for failure to comply with federal and state rules and regulations. In contrast, Florida's agreement outlines specific billing requirements and limits provider due process rights. The agreement specifically states that all Medicaid payments in error or in excess of the amount to which the provider was entitled must be refunded within 90 days. The agreement allows either side (Medicaid or provider) to terminate the agreement with 30 days notice without cause. The agreement also states that a provider has no property right in a Medicaid provider number (i.e. the provider cannot sell its provider number when it sells its business), that the courts in one county shall have jurisdiction in all equitable matters, that the Medicaid agency shall have discretion to resolve all other matters by informal hearing, and that in the event of overlapping jurisdiction, the Medicaid agency shall determine the proper forum. As a

result of these provisions, Florida has greater latitude than Colorado to recover inappropriate payments or eliminate problem providers from the program. Additionally, Florida conducts weekly reviews of provider claims and suspends payments if it suspects a provider is submitting false claims. Colorado should revise its agreement to include more stringent language to limit the provider's due process should the program withhold payments on suspect claims. Additionally the program, with the assistance of the MFCU, should review suspect claims on a weekly basis and suspend payments until investigated. This will allow the Medicaid program to review claims before they are paid, significantly reducing the program's exposure to fraud and reducing the time and effort required to recover erroneous payments after they have been made.

- **Re-enrollment of existing providers rarely occurs.** In effect, once a Colorado provider submits an application and signs the provider agreement, that provider remains enrolled in Medicaid until the provider decides to discontinue. As a result, there is little chance that any changes in a provider's status will be disclosed to the Medicaid program. During our review, we identified provider agreements that had not been updated since originally submitted to the program. Further, the MFCU is aware of one instance where a Colorado provider used a retired physician's Medicaid provider number to bill Medicaid for services. If agreements had been terminated periodically and providers were required to re-enroll, erroneous payments could have been prevented. Florida's provider agreement automatically terminates after three to five years, depending on the provider type. Providers must re-enroll to continue providing Medicaid-funded services. When Florida implemented this practice, it also required all existing providers to re-enroll using the new enrollment forms. The re-enrollment process eliminated many providers who had not provided Medicaid services for many years. A prudent step for Colorado would be to require all existing providers to re-enroll. The re-enrollment process would utilize new, stringent provider enrollment forms including the requirements mentioned above, and would assist in updating the information originally submitted.

Florida is not the only state that has recently implemented more stringent application processes and contractual provisions. The Texas Legislature recently required its Medicaid program to develop a new provider contract with more stringent provisions directed toward reducing fraud. All Medicaid providers are required to re-enroll under the new agreement or be terminated from the program.

Although information is not available to precisely estimate the savings that would result by addressing these gaps in the application and enrollment process, Florida has estimated substantial savings from implementing its fraud prevention actions. Florida estimates it has saved \$81 million and \$111 million for Fiscal Years 1997 and 1998

respectively. The Florida Medicaid program is much larger than Colorado, with expenditures totaling over \$7 billion per year. We cannot extrapolate Colorado savings based on Florida's experience because the programs and providers are different. However, we do believe that if the Colorado Medicaid program were to implement the changes we are suggesting, the potential savings would be substantial.

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### **Recommendation No. 31:**

The Department of Health Care Policy and Financing should, with the assistance of the Medicaid Fraud Control Unit, review and revise regulations, statutes, application materials, and provider agreements, using Florida's benchmark anti-fraud controls as a model to reduce fraud and abuse.

#### **Department of Health Care Policy and Financing Response:**

Partially agree. The Department agrees that we can improve the provider application to include more detailed disclosure of related party arrangements. The Department had also considered re-enrollment of providers as we went to the new Medicaid Management Information System with the 1995 request for proposals. However, this was delayed until after the new Medicaid Management Information System could be successfully launched. The Department will now continue with its development of a rollout plan for reenrollment of existing providers.

The Department does not plan to implement site reviews, background checks, and surety bonds because we have determined they are not cost effective.

#### **Medicaid Fraud Control Unit Response:**

Agree. The Medicaid Fraud Control Unit will work with the Department of Health Care Policy and Financing as requested.

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## Propose Legislation to Discourage Fraud and Abuse

Many states have specific statutes to aid their state Medicaid agencies in prosecuting unscrupulous providers. However, not all of these crucial state statutes are in place in Colorado. As a result, it is more difficult for Colorado to prosecute fraud and achieve recoveries than for many other states. Legislation is lacking in the following areas:

- **False Claims Act.** A state false claims act, modeled after the Federal Civil False Claims Act, permits recovery in civil rather than criminal court. Therefore, the level of proof is less stringent. Additionally, a false claim act typically includes harsh penalties for violators. Under the federal law, the abuser receives a fine ranging between \$5,000 and \$10,000 for each false claim filed, plus treble damages. However, the federal law allows treble damages only for the portion of the claim paid from federal funds. A state false claims act would allow the State to receive treble damages for state-funded dollars, increasing recoveries. Florida has a state false claims act which it uses to aggressively pursue and prevent abusive payments.
- **Anti-kickback legislation.** This statute would make it illegal for one provider to receive a monetary award from another provider when referring a Medicaid recipient for services. The legislation typically includes penalties for violators.

Additionally, Colorado lacks anti-unbundling regulations. These regulations would penalize providers that purposely unbundle items, such as lab tests, when billing Medicaid. Under correct billing practices, the provider should submit one charge for a series of lab tests conducted for a single specimen. Unbundling occurs when the provider bills for each individual test separately. This results in a higher bill, and thus, a higher payment.

Enacting anti-kickback and false claims legislation and anti-unbundling regulations will facilitate the pursuit of abusive providers and increase recoveries. Additionally it will deter fraudulent and abusive practices, reminding providers that Colorado is serious about preventing fraud and abuse and will take strong steps to prevent it.

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## **Recommendation No. 32:**

The Department of Health Care Policy and Financing should work with the Medicaid Fraud Control Unit to propose legislation that establishes anti-kickback and civil false claims statutes and anti-unbundling regulations.

### **Department of Health Care Policy and Financing Response:**

Agree. The Department does believe that these new laws are important to successful prosecution of Medicaid fraud and abuse. In early 1999, all substantial legislation (including the 1998-drafted civil monetary penalties language) was pulled back due to the change in administration and the legislature. The Department is prepared to propose language for the state civil monetary penalties statute for false claims for the year 2000 legislative session. The Department will work closely with the MFCU who is likely to take the lead on anti-kickback legislative proposals. The Department and the MFCU are currently discussing the possibility of addressing anti-unbundling through state rule.

### **Medicaid Fraud Control Unit Response:**

Agree. Language for an anti-kickback statute must be carefully considered to be sufficiently comprehensive to address known and anticipated conduct that should be prohibited, narrowly tailored to withstand a constitutional challenge, yet allow providers to engage in legitimate business arrangements.

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## **Record Date of Death Timely**

When a Medicaid recipient dies, county staff are required to enter the information into the Client Oriented Information Network (COIN). COIN interfaces with the claims payment system (the Medicaid Management Information System or MMIS) and is accessible at each county department of social services. Once the date of death is entered into the system, all future claims submitted for dates of service after the date of death are denied by MMIS.



Currently, there are delays in county staff learning of a recipient's death and subsequently a delay in entering the date of death into COIN. If a provider bills for services after a recipient's death, but before the date of death is entered into COIN, the provider will receive payment. If the date of death is entered later, the system does not go back and recover those payments.

As a part of our testing, we obtained the dates of death for 13 clients from two counties. Of 13 clients, 8 had HMO capitation claims paid on their behalf subsequent to their dates of death. The average value of each claim was \$50. Although this is a limited sample, we were surprised by the high rate of occurrence.

The Medicaid program became aware of problems with accurate date of death information in August of 1998 and is currently conducting a study of claims paid for services after date of death. The program has also found instances of payments made after date of death and questions about date of death data in general. Issues of payments after date of death are not limited to the Medicaid program, but also occur with the Food Stamp and Social Security programs.

Our findings are consistent with a study performed by the Texas Comptroller of Public Accounts. As a part of its 1998 Fraud Measurement Study, the Comptroller's office compared the November 1997 Texas Department of Human Services' Medicaid eligibility file to the 1996 and 1997 Department of Health's vital statistics files. As a result of its review, the State found 3,395 Texans eligible for fee-for-service Medicaid programs 30 or more days after they had died, with 100 recipients still eligible a year or more after death. They also noted several of these deceased recipients were charged for services after dying, including one who was charged for services more than a year after date of death.

Upon further review of the claims included in our sample, we found the Medicaid program has since recovered all 10 of the claims paid after date of death. However, this requires resources for both paying the claim and recovering funds that should not have been paid. The program needs stronger controls to make sure it identifies date of death before payments are made. In the future, the program needs to take steps to match claims with Social Security records. Social Security records contain up-to-date, accurate date of death information because all morticians are required to inform Social Security when a person dies. The state of Florida is currently working on a project to link Medicaid information with Social Security records.

One avenue the Medicaid program should consider for obtaining accurate date of death information from Social Security databases is to link efforts with the Department of Human Services' food stamp agency. On November 12, 1998, President Clinton signed Public Law No. 105-379, dealing with providing food stamps to deceased individuals. The law directs each state food stamp agency to enter into

a cooperative arrangement with the Commissioner of Social Security to obtain information on individuals who are deceased.

In the short term, the program needs to take steps to make sure it identifies and recovers any inappropriate payments made after a recipient's date of death. There are at least two methods that the Department could consider to obtain this information.

- **Match claims against vital records.** The Medicaid program could initiate a computerized match of past paid claims against vital records maintained at the Department of Health. This would serve to identify claims that have been paid for services after date of death, and therefore, may be inappropriate.
- **Match claims against burial assistance.** The State has a program for burial assistance for the indigent. The Medicaid program could crosscheck dates of death from this program against the COIN system to identify inappropriately paid claims. This could be a simple match of electronic files.

The Medicaid program should use whichever method obtains up-to-date death information most effectively. Currently program staff indicate they plan to initiate a match with the vital records database.

If the computer match of past claims identifies inappropriate payments, the program will need to seek recoveries. If resources are not available internally, the program should consider a contingent fee contract. However, a method for identifying date of death before claims are paid is needed in the future. As we have stated, access to up-to-date death information through Social Security records, before claims are paid, provides a more effective solution.

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### **Recommendation No. 33:**

The Department of Health Care Policy and Financing should pursue the most effective and efficient method to obtain date of death information. The Department should use this information to seek recoveries for past inappropriate claims and to prevent payment for services provided after date of death in the future.

### **Department of Health Care Policy and Financing Response:**

Agree. The Department was pursuing necessary activities to address the billing of services after the client's date of death prior to this audit. The Department encountered the inadequate data and has already negotiated fees

to coordinate data sources with the vital statistics data from the Department of Public Health and Environment. The Department identified the issue in August of 1998 and it was referred to the Program Integrity Unit for investigation. We agree to continue our progress to utilize an effective method to validate dates of death and to pursue recovery once inappropriate payments have been identified. We expect to initiate recoveries in December of this year, depending on the success of this first-time data match.

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## **Improve Records Management**

In any organization, proper management of documents is vital. When records are not managed properly, there are concerns that staff are not following required procedures. To verify that required documentation was submitted with provider applications and that the application materials were filled out completely, we sampled provider files at Blue Cross/Blue Shield, the fiscal agent during our audit. Out of 19 files reviewed, Blue Cross/Blue Shield was unable to locate one non-institutional Medicaid provider application, one provider agreement, and three Electronic Data Interchange (EDI) agreements. EDI agreements allow the provider to file claims electronically. The Medicaid program could not explain why these files were misplaced. This raises concerns about the accuracy of the application process. Five missing documents for 19 providers represents a high error rate. Missing documents can impact the success of fraud and abuse cases. Without all provider documents, a case may be difficult to prove.

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### **Recommendation No. 34:**

The Department of Health Care Policy and Financing should work with its fiscal agent to verify and document that all required application materials are included with the initial application and that application materials are filled out completely before enrollment into the Medicaid program. Current providers should be contacted for any missing application file documentation.

### **Department of Health Care Policy and Financing Response:**

Agree. We will instruct the current fiscal agent by August 1, 1999, to continue to do a quality assurance check on all provider application documents submitted since December 1, 1998, and in the future. Updating the approximately 25,000 historical provider files transferred from the

previous fiscal agent and contacting those providers will take some time. We plan to update one fifth of those files each year until all have been reviewed and updated by July 1, 2005, starting with higher-risk providers.

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## **Adequacy of Documentation in Children's Health Insurance Program Eligibility Case Files**

The audit included testing the eligibility of children receiving benefits under the Children's Health Insurance Program (CHIP) by reviewing selected cases from the contractor administering the State's program. We noted the case files were disorganized in that the basis for determining the child's eligibility was not evident and there was no log that tracked key events, calculations, and actions taken by the contractor. In order to determine the eligibility of children in the audit sample, it was necessary to interview one of the contractor's eligibility experts in addition to reviewing the child's case file. This lack of documentation in case files results in dependence on personnel to obtain a child's status under CHIP or other information. This could become a problem if staff turnover occurs or if personnel are absent for other reasons.

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### **Recommendation No. 35:**

The Department of Health Care Policy and Financing should ensure that case files maintained by the administrative contractor for the Children's Health Insurance Program clearly document the eligibility status for each child and adequately track key activities and calculations related to the child's coverage.

### **Department of Health Care Policy and Financing Response:**

Agree. The Department will discuss this issue at the February 2000 meeting with our administrative contractor Child Health Advocates. We will ensure that the case files maintained by the administrative contractor for the Children's Health Insurance Program clearly document the eligibility status for each child and adequately track key activities and calculations related to the provided coverage. This recommendation should be implemented by June 30, 2000.

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# Department of Higher Education

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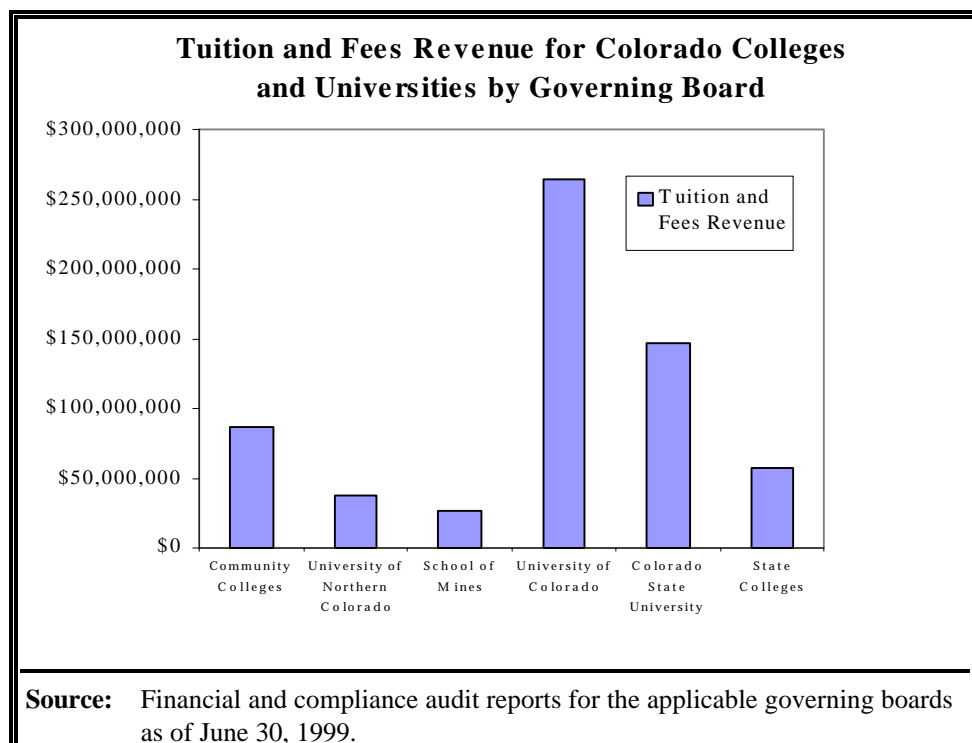
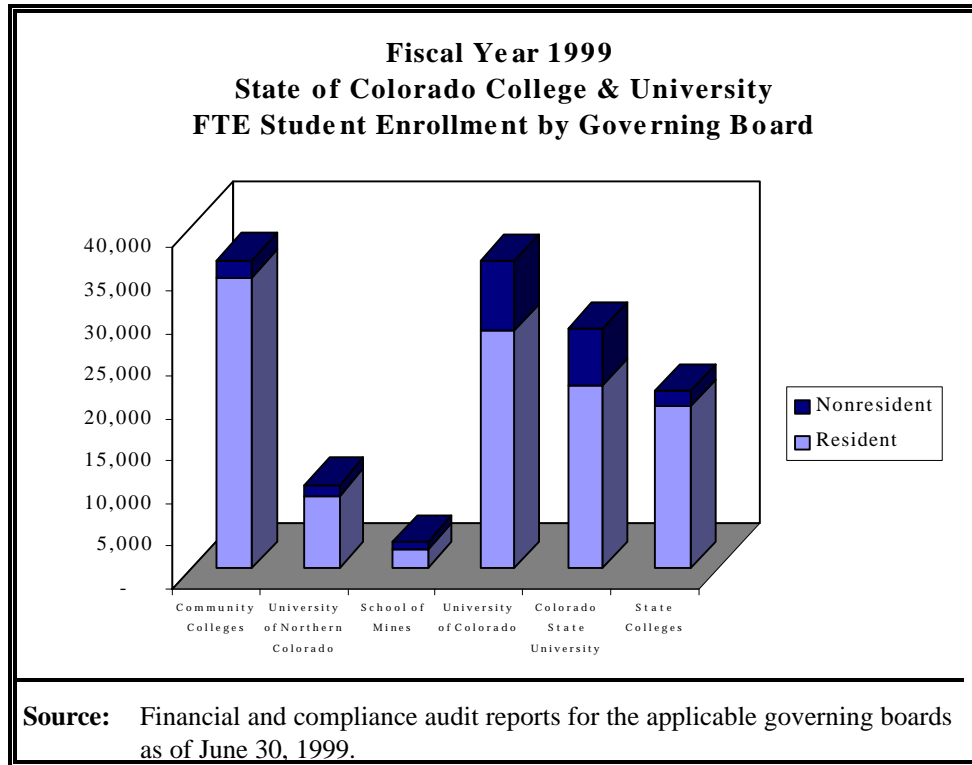
## Introduction

The Department of Higher Education was established under Section 24-1-114, C.R.S., and includes all public education institutions in the State. It also includes the Auraria Higher Education Center, the Colorado Commission on Higher Education, the Colorado Council on the Arts, the Colorado Student Loan Division, the Colorado Historical Society, and the Division of Private Occupational Schools.

State public institutions of higher education are governed by six different boards. The governing boards and the schools they oversee are:

- **Board of Regents of the University of Colorado**  
University of Colorado at Boulder  
University of Colorado at Colorado Springs  
University of Colorado at Denver  
Health Sciences Center
- **State Board of Agriculture - Colorado State University System**  
Colorado State University  
Fort Lewis College  
University of Southern Colorado
- **Trustees of the State Colleges of Colorado**  
Adams State College  
Mesa State College  
Metropolitan State College of Denver  
Western State College
- **State Board for Community Colleges and Occupational Education (SBCCOE)**  
13 Community Colleges
- **Trustees of the University of Northern Colorado**  
University of Northern Colorado
- **Trustees of the Colorado School of Mines**  
Colorado School of Mines

The following graphs depict comparative data between the governing boards of the State's colleges and universities:



## **Colorado Student Loan Division**

The Colorado Student Loan Program (CSLP) was created by an act of the Colorado Legislature in June 1979, to assist Colorado residents in meeting expenses incurred in availing themselves of higher education opportunities. CSLP's mission is to provide students with access and choice in higher education by ensuring the availability and value of financing programs.

The following comments were prepared by the public accounting firm of Bondi & Co., who performed work at the Colorado Student Loan Division.

### **Resolve the Reasons why the Outstanding Check Balance Changes From One Month to the Next**

CSLP maintains separate bank accounts for loan escrow activities. The bank provides a report of outstanding checks monthly, which the Division uses to prepare their bank reconciliation. The Division reviews the report of outstanding checks and identifies potential posting errors for checks and other items.

During our testing of the monthly bank reconciliations, we observed that the bank's beginning balance on the outstanding check report did not agree with the ending outstanding check balance from the previous month. In addition, several of the reconciling items were outstanding for more than six months. Although the dollar amount of the outstanding reconciling items is not significant, the changing of balances has been occurring for more than a year.

When the computer balances change between the time one report is produced and before the next month's report, it may mean that transactions are posted for which the Division is not notified. The Division identifies the differences for the bank and requests that the bank adjust their records. According to CSLP staff, these adjustments are not always made. When unknown cash transactions are posted to the account and corrections are not made timely, the outstanding checks reported by the bank to the Division may be misstated. This causes additional work for CSLP staff as well as increasing the risk of errors in the financial records.

CSLP has previously met with representatives of the bank and the State Treasurer's Office. To date, the differences have not been resolved. Errors that CSLP staff identify are not corrected by bank personnel in a timely manner. The State Treasurer's Office oversees the master banking contract for the State and also a secondary banking contract for the State. Management of the State Treasurer's Office has represented that they are willing to work with CSLP to resolve this problem.

**Recommendation No. 36:**

The Colorado Student Loan Division should work with the State Treasurer's Office to resolve the reasons why the outstanding check balance changes from one month to the next. The Division should ensure that differences are resolved in a timely manner.

**Colorado Student Loan Division Response:**

Agree. It is CSLP's opinion that the proper controls are in place to detect errors of this nature and protect the State and citizen's interests. CSLP identified this issue as a result of its monthly reconciliation process and has tried to resolve the issue by working with the bank and the State Treasurer's office. CSLP wants to resolve the issue in a timely manner, and will continue to work with the bank and State Treasurer's Office to resolve the matter during the next year.

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**Exercise Due Diligence to Obtain Information  
From the Lenders on Loans Closed by the Lender**

CSLP carries loans, which have been repaid to the lender by the borrower on its financial records. The loans remain on the books until CSLP receives information from the lender. The Federal Department of Education (ED) has required lenders to report loan status information to CSLP, and in turn that information must be submitted to a federal database.

The initial submission of data from lenders to CSLP was in February 1996. At that time, according to CSLP staff, CSLP provided lenders with error reports that identified loans on CSLP's system for which the lender had provided no information. Those error reports identified an error rate of 3.9 percent. CSLP staff has been working with lenders since 1996 to update the loan information.

During the audit, we identified seven loans out of 61 tested that were paid by the borrower for which the lender had not notified CSLP that the loans were paid. Thus these loans were still shown as outstanding on CSLP's financial records. This represents an error rate of 11.4 percent. Although the error rate for the sample of loans tested during the audit may not be representative of the entire population of loans, it is a cause for concern. The seven loans identified in this audit were all on the



error report in February 1996. In November 1999, CSLP asked for updated information from the lenders regarding these seven loans.

Beginning October 1, 1998, the Division has received reimbursement from the federal government based upon the dollar amount of outstanding loans. With paid loans being included in the books, the Division may be over claiming funds from the federal government.

According to CSLP staff, all state guarantee agencies have identified lender reporting problems. As a result, the U.S. Department of Education (ED) has identified this as a national issue and has agreed to provide guarantee agencies with the ability to ensure lenders provide accurate data. Beginning in January 2000, ED plans to have guarantee agencies conduct lender reviews (audits) that include a comparison of lender data contained in the guarantee agency and federal data files. ED plans to issue a new review (audit) guide which CSLP anticipates will identify sanctions that may be imposed for improper reporting of data by lenders.

ED has also stated that it does not intend to pay guarantee agencies the maintenance fee for any loans for which the lenders have not provided status updates since July 1, 1995. During this audit, it was not feasible to estimate the current or future dollar impact on CSLP's maintenance fee revenue that may result from these changes. In addition to follow-up on the seven errors identified in this audit and planning future audits when federal sanctions are available, the Division should consider whether additional procedures could be performed now to identify potential loans in repayment status and other lender reporting issues.

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### **Recommendation No. 37:**

The Colorado Student Loan Division should continue to exercise due diligence to obtain information from the lenders on loans closed by the lender.

### **Colorado Student Loan Division Response:**

Agree. At time of the initial lender data submission error report and on several occasions subsequent to that time, CSLP requested the lenders provide that updated loan information. As stated, the federal Department of Education has identified this as a national issue and has recognized that it did not provide guarantee agencies with the ability to ensure lenders provide the data. CSLP is working with the Department of Education to resolve the lender reporting issues, intends to implement the new review (audit)

requirements when received, and anticipates that required biannual reviews will be completed by January 2002.

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## **Board of Regents of the University of Colorado**

The Board of Regents is constitutionally charged with the general supervision of the University and the exclusive control and direction of all funds of and appropriations to the University, unless otherwise provided by law. The University consists of four campuses: Boulder, Health Sciences Center, Denver, and Colorado Springs, as well as central administrative offices. Within the four campuses, 16 schools and colleges offer more than 140 fields of study at the undergraduate level and 100 fields at the graduate level.

### **University of Colorado**

The University of Colorado was established on November 7, 1861, by Act of the Territorial Government. Upon the admission of Colorado into the Union in 1876, the University was declared an institution of the State of Colorado, and the Board of Regents was established under the State Constitution as its governing authority.

The following comment was prepared by the public accounting firm of KPMG LLP, who performed work at the University of Colorado.

### **Internal Control Over Compliance Requirements Can Be Improved at the Health Sciences Center**

See Recommendation No. 7 in Section II of the Schedule of Findings and Questioned Costs.

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## **Trustees of the Colorado School of Mines**

The Board of Trustees is the governing body of the Colorado School of Mines and is composed of seven members appointed by the Governor, with consent of the Senate, for four-year terms, and one nonvoting student member elected by the student body.

## **Colorado School of Mines**

The Colorado School of Mines was founded on February 9, 1874. The primary emphasis of the Colorado School of Mines is engineering, science education, and research. The authority under which the School operates is Article 40 of Title 23, C.R.S.

## **Federal Grant Compliance**

The School of Mines expended about \$14.3 million of federal funds during Fiscal Year 1999. Approximately \$1.3 million was for student financial aid and the remaining \$13 million was for research and development activities. The main federal agencies that provided research and development funds to the University were the U.S. Department of Energy at \$3.9 million, the National Science Foundation at \$2.8 million, and the National Aeronautics and Space Administration at \$2.3 million.

The federal government has established compliance and reporting requirements for the administration of federal grants. The requirements are set forth in a number of places including the Office of Management and Budget (OMB) Circular A-133, the OMB Compliance Supplement, the Code of Federal Regulations, and specific grant and contract agreements with federal agencies.

The State Controller's Office requires that each state agency report certain federal financial and program information through preparation of a Schedule of Federal Assistance. The State Controller's Office compiles the information from these schedules for all state agencies. This compilation forms the basis for preparation of the Schedule of Expenditures of Federal Awards for the State of Colorado that is submitted to the federal government.

Our audit identified areas in which the University has not maintained an internal control environment that ensures compliance with federal requirements. This could jeopardize the University's ability to receive federal funding in the future. It also can

cause inaccurate reporting of the University's federal financial assistance programs to the federal government.

## **Subrecipients Are Not Monitored or Properly Reported**

Primary recipients of federal funds can provide grant assistance to subrecipients (i.e., entities receiving federal funds from the University). Of the three subrecipients identified on the University's Schedule of Federal Assistance, two were universities in Texas and California. Federal regulations require that primary recipients monitor subrecipients to ensure they comply with federal laws and regulations.

In Fiscal Year 1999 the University reported on its initial Schedule of Federal Assistance that it passed through \$1,158,431 of federal funds through seven programs. As discussed below, our audit found that the University did not adequately monitor or report information about its subrecipients who are administering these programs.

Our review showed that two of the seven programs (29 percent) listed on the University's original Schedule of Federal Assistance were incorrectly identified as funds passed to subrecipients. These two programs were administered by University professors who were carrying out federal research activities for the University. As such, the funds should not have been reported as funds passed to subrecipients. University staff subsequently corrected this error on the Schedule of Federal Assistance after we brought this matter to their attention. This change reduced the amount of funds passed to subrecipients reported on the Schedule by \$141,404, from \$1,158,431 to \$1,017,027.

Not only were the amounts reported incorrectly, but in addition, we could not satisfy ourselves that all entities receiving federal funds from the University have been properly included on the Schedule of Federal Assistance. This is because the University does not have an adequate process to convey the subrecipient information from the Office of Research Services to Accounting Department personnel who complete the Schedule of Federal Assistance. The University needs to design a process to identify all entities to whom it disburses federal funds and evaluate whether they are subrecipients that should be reported on the Schedule of Federal Assistance.

Further, the University needs to establish mechanisms to monitor subrecipients so the University is in compliance with the federal requirements. As a pass-through entity, the University is responsible for:

- Monitoring the subrecipient's activities to provide reasonable assurance that the subrecipient administers federal awards in compliance with federal requirements. This can be accomplished by implementing a system to a) regularly contact the subrecipients and make the appropriate inquiries concerning the federal program; b) monitor subrecipient budgets; and c) review financial and programmatic records.
- Ensuring required audits are performed and requiring the subrecipient to take prompt corrective action on any audit findings. This could include determining whether the subrecipients met the thresholds requiring an audit under OMB Circular A-133. If an audit is required, the University should ensure that the subrecipient submits the reports and documents required by OMB circulars to the federal government and the University.
- Communicating to the subrecipient the federal award information and applicable compliance requirements. There should be written policies and procedures to establish communication of federal award requirements to subrecipients. Further, all agreements with subrecipients should include the requirement to adhere to the compliance requirements applicable to the federal program, including the audit requirements of OMB Circular A-133.
- Determining and evaluating the impact of any subrecipient noncompliance on the University's federal programs.

The University's Office of Research Services has not established a subrecipient monitoring process to meet the above responsibilities. As a result, we were unable to determine whether the University complied with applicable federal laws and regulations regarding subrecipient monitoring, and whether subrecipients were in compliance.

This finding affects the following CFDA numbers: 12.F49620-98-1-0060, 43.NCCW-0096, 66.502, 81.KH800022MW, 93.5R01-ES06825-02.

## **Grant Close-Out Reports Continue to Be Submitted Late**

Federal rules and regulations generally require that close-out reports be submitted to federal granting agencies within 90 days of project completion. These reports can include both fiscal and programmatic information. Both the 1997 and 1998 financial and compliance audits of the University reported that the University was not submitting federal grant close-out reports and reimbursement requests in a timely manner.

In reviewing lists of contracts pending closure and contracts closed out in Fiscal Year 1999, we noted the timely closure of federal projects continues to be a problem. Of the 42 contracts pending closure at the end of Fiscal Year 1999, 33 (79 percent) were late for close-out. Almost half (48 percent) of these relate to grant projects with end dates from one to seven years old. Of the grants that were closed in Fiscal Year 1999, 26 percent were projects closed over one year after the project end date.

The University has instituted new procedures and devoted additional resources to close-out contracts over the past two years. However, a large backlog of close-out reports continues to exist. The University does not have a formal plan on how or when it will eliminate the backlog. Developing such a plan would enable the University to measure its progress in eliminating the backlog.

This finding affects the following CFDA numbers: 15.1434-CR-96-SA-00220, 47.OCE-9416088, 81.XAF-5-14142-11, 66.502, 10.652, 47.EEC-9622627, 47.ESI-9553529, 81.KCR-6-15329-04, 47.DMI-9709408, 12.DAAG55-98-1-0070, 47.EIA-9732601, 83.EMW-95-C-4770, 15.CKB00133495; MOD 5, 81.DE-AC07-95ID13274, 81.KCR-6-15329-07, 81.XCO-8-18100-01, 81.AAD-8-18669-04, 81.KCR-6-15329-08, and 15.PO 16062. This finding also involves federal funds received from Applied Technology Council and the University of Utah as pass-through entities from the Federal Emergency Management Agency and the Department of Energy, respectively.

## **Documentation Showing Compliance With Matching Requirements Should Be Retained**

Matching requirements provide for the University to pay a specified amount or percentage of federal costs in cash or in-kind contributions. The specific matching requirements are unique to each federal program and are found in the laws, regulations, and contract or grant agreements for each program.

In our review of federal matching requirements, we found that the University does not maintain information to determine whether it met all federal matching requirements. The University needs to retain appropriate documentation to show that the matching calculations and accounting entries made meet federal matching requirements. This should include retaining spreadsheets. It also would be useful to maintain a file showing all the grants requiring a match as well as a copy of the contract or grant provision that specifies the matching requirement.

This finding affects the following CFDA numbers: 47.CDA-9214573, 47.EAR-9316197, 66.502, 47.CTS-512228, 47.CMS-9512434, 47.ECS-9523327, 47.ESI-9553529, 47.CTS-9634899, 47.DUE-9750764, 47.EAR-9707054, 47.CTS-9711889,

47.CTS-9700312, 12.DAAH04-94-G-0344, 47.CTS-9734136, 47.DUE-9851197, 47.DMS-9872005, 47.DUE-9850556, 66.R 826684-01-0, 12.630, 47.DAM-9876135, 66.500, and 47.ANI-9996156. This finding involves federal funds received from the University of Kentucky as a pass-through entity from the Department of Defense.

## **Non-Cash Assistance Is Not Reported on the Schedule of Federal Assistance**

For federal reporting purposes, the State Controller's Office requires that state agencies disclose the value of non-cash federal assistance on their Schedule of Federal Assistance. The University's Office of Research Services told us that the University sometimes receives non-cash federal assistance for a project in the form of equipment or computers.

There is currently no process in place to report non-cash assistance on the Schedule of Federal Assistance. The University needs to establish a mechanism for doing so to enable it to meet federal reporting requirements.

This finding affects CFDA number 81.XAK-8-17619-28.

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### **Recommendation No. 38:**

The Colorado School of Mines should establish policies and procedures to ensure compliance with federal requirements by:

- a. Identifying all entities that receive federal funds from the University and evaluating which entities are subrecipients; monitoring subrecipients as dictated by the federal government.
- b. Developing a plan and timetable for eliminating the backlog of grant close-out reports and measuring its progress against the plan.
- c. Retaining appropriate documentation to demonstrate compliance with federal matching requirements.
- d. Reporting non-cash assistance in accordance with federal requirements.

### **Colorado School of Mines Response:**

- a. Agree. Fiscal Services and the Office of Research Services will coordinate efforts to accurately identify subrecipients of federal funds and adequately monitor those subrecipients as required by the federal government. Our monitoring efforts will include regular contact with subrecipients, the comparison of actual expenditures with approved budgets, and the required review of any audit findings and related corrective actions. Implementation–March 2000.
  - b. Agree. The University will establish a plan and continue to pursue elimination of the backlog of pending federal project closeouts. It should be noted that 14 of the federally funded projects pending closure at June 30, 1999 were funded by one agency. That agency withholds 1 percent retainage, which is not released until a desk audit of the project is conducted, sometimes years after the project end date. Accordingly, the University can not realistically expect to eliminate the backlog of pending closures unless we are successful in negotiating a policy change with that agency. Implementation–June 2000.
  - c. Agree. The University reviews all closing projects to assure compliance with matching requirements. Fiscal Services will improve the retention of documentation (including copies of interim spreadsheets supporting the matching calculations) that demonstrates our compliance with federal matching requirements. Implementation–January 2000.
  - d. Agree. Fiscal Services will establish a mechanism to include non-cash assistance in our Schedule of Federal Assistance. Implementation–June 2000.
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# Department of Human Services

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## Introduction

The Department of Human Services is solely responsible, by statute, for administering, managing, and overseeing the delivery of human services throughout the State. Services include the following: Welfare, vocational rehabilitation, mental health, youth corrections, and developmental disabilities. The Department accomplishes its statutory responsibility through a variety of state-operated facilities and programs, county-operated programs, and contractual arrangements with public and private human services providers across the State. In Fiscal Year 1999 the Department expended approximately \$1.4 billion and had 4,464.4 full-time-equivalent staff (FTE).

We reviewed and tested the Department's internal accounting and administrative controls and evaluated compliance with state and federal rules and regulations. Generally, we found the Department to have adequate administrative and internal controls in place to oversee its operations and meet state and federal requirements. We identified four areas where improvements could assist the Department in effectively managing its responsibilities.

## Improve Monitoring Process In Place Over Adoption Assistance Program

In Fiscal Year 1999 the Department expended approximately \$18.4 million for the operation of the Adoption Assistance (CFDA 93.569) program. This program, which is governed by Title IV-E of the federal Social Security Act, was established to provide financial assistance on behalf of children with special needs to help defray costs related to the adoption of these children. Children with special needs may include the following:

- A child who is physically or mentally disabled.
- A child aged 7 or older.
- Infants diagnosed with Human Immunodeficiency Virus (HIV).
- A child who is a member of a minority group.

The Adoption Assistance program is overseen by the Department's Division of Child Welfare Services within its Office of Children, Youth, and Families and administered locally by the county departments of social services. Under the program, an adoptive family may receive monthly subsidy payments to assist them with costs incurred related to the child's special need. These subsidies can be awarded on either a "time-limited" or long-term basis. Counties are required to annually redetermine the appropriateness of subsidy payments awarded. In Fiscal Year 1999 these payments accounted for nearly \$13 million, or 71 percent, of the Department's total Adoption Assistance expenditures.

The federal Adoption Assistance and Child Welfare Act of 1980 (Public Law 96-272) requires states to have a periodic review process in place to ensure that adoption assistance payments are made appropriately. We found that the Department's monitoring process for Adoption Assistance maintenance payments is lacking. Specifically, we noted the following:

- No systematic plan is in place for selecting counties to be reviewed.
- Cases for review are not selected in a systematic manner.
- Review procedures are not documented.
- Results of the reviews are not documented and provided to county supervisors or management.
- Counties are not required to correct noted deficiencies through the Department's formal corrective action process.

State Adoption Assistance staff reported that they reviewed records related to county staff's annual redetermination of subsidy payments at six counties during Fiscal Year 1999. However, without a better defined and documented process, it is unclear whether the Adoption Assistance program is adequately monitored and problems identified are corrected.

We noted that the Department's Foster Care Review Team has a system in place for reviewing maintenance payments for children placed in Foster Care families. These processes are documented and results are provided to county management. In addition, counties must correct the problems identified within 30 days or be subject to the State's corrective action process.

The Department's Adoption Assistance Program should implement a similar formalized system to monitor county compliance with federal regulations and to ensure state and federal dollars are spent appropriately.

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## **Recommendation No. 39:**

The Department of Human Services should improve its on-site review process for the Adoption Assistance Program by:

- a. Implementing a risk-based approach for selection of counties to be monitored.
- b. Using a random-sampling method for case file selection.
- c. Documenting review procedures to be performed.
- d. Providing written results of the review to appropriate county management.
- e. Requiring counties to correct noted deficiencies through the Department's formal corrective action process.

## **Department of Human Services Response:**

- a. Agree. The Department will review the number and kinds of technical assistance requests from a specific county and complaints from consumers to identify counties to be monitored.
- b. Agree. The Department will conduct a Stage I review of five percent of the adoption assistance cases in any ten large county identified for review and three percent of the cases in any balance of the state county identified. If a county fails the minimum threshold, then the Department will conduct a Stage II review of ten percent of the adoption assistance cases. The Department will randomly select cases from the monthly adoption assistance report. Counties outside of the metropolitan area will be requested to mail cases to the state office for review.
- c. Agree. The Department will develop a modified review instrument based on the Federal Adoption Assistance instrument for case review.
- d. Agree. The Department will send a written report to the county director within 14 working days identifying the outcomes of the review. Compliance issues must be corrected and documentation of corrected items provided to the Department of Human Services within 30 days of receipt of the written report.

- e. Agree. The Department of Human Services will develop a Corrective Action Plan when a county department fails to comply with correcting the errors within 30 days of receipt of a written notice.
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# Disposition of Prior Audit Recommendations

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The following audit recommendations are from the Statewide Single Audit for Fiscal Years 1998, 1997, 1995, and 1994.

## Recommendation

## Disposition

### Statewide Single Audit for Fiscal Year 1998

#### Department of Health Care Policy and Financing

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|---|---|---|
| 1 | The Department of Health Care Policy and Financing should prioritize the completion of its cost allocation plan and take the necessary steps to obtain approval from the federal Health Care Finance Administration for the plans for Fiscal Years 1995 through 1999. | Partially implemented. On June 23, 1999, the Department received the federal government's approval, through the Health Care Finance Administration (HCFA), of the Fiscal Year 1997 cost allocation plan. The Department has submitted a plan for Fiscal Year 1996. See current year Recommendation No. 2. |
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#### Department of Higher Education

##### University of Colorado

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| 2 | The University of Colorado should ensure procedures to calculate student financial aid refunds are in accordance with both the institutional and federal refund policies and are appropriately monitored. | Implemented. |
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**Recommendation****Disposition****Fort Lewis State College**

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| 3 | Fort Lewis College should perform the procedures required by Dear Colleague Letter P-97-2 to have the funds reimbursed. These procedures involve having the College's independent auditor certify, via an attestation procedure, that the students were entitled to the Pell funds awarded and the submission of a Federal Pell Grant Program Increase Award Report by the College for the 97-98 award year. | Implemented. |
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**University of Southern Colorado**

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| 4 | The University of Southern Colorado should enhance the review process for Student Aid Report verification to ensure proper entry of changed information in the Student Aid Report. | Implemented. |
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**University of Northern Colorado**

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| 5 | The University of Northern Colorado's refund and repayment policies and calculation worksheets should be revised to properly reflect federal requirements. | Implemented. |
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**Recommendation****Disposition****Department of Education**

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| 6 | <p>The Department of Education should strengthen its internal controls over subrecipient monitoring by:</p> <ul style="list-style-type: none"><li>a. Determining which of its subrecipients are no longer subject to Single Audit requirements.</li><li>b. Developing a formal plan for monitoring each subrecipient, particularly those that are no longer subject to the requirements of an annual Single Audit.</li></ul> | <p>Partially implemented. In our testing of major programs at the Department for Fiscal Year 1999, the Department appears to have established sufficient subrecipient monitoring procedures related to the two programs tested. However, the Department is not yet complete with its subrecipient monitoring process for other programs. The Grants Unit and School Finance Unit are in the process of evaluating data submitted on federal grants from Local Education Agencies (LEAs). The Department is still in the process of determining what information is needed from LEAs in order to establish an effective monitoring process. In addition, the Department is working with the eight BOCES to pilot test the submission of grant information electronically to the Department. We will continue our follow-up in Fiscal Year 2000.</p> |
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**Recommendation****Disposition****Department of Higher Education****Colorado Student Loan Division**

- 7 The Colorado Student Loan Division should re-examine its internal reconciliation procedures to develop a system to prevent defaulted loan payment reporting errors from occurring in the future. Implemented.

**University of Southern Colorado**

- 8 The University of Southern Colorado should improve the process for Perkins loans to make it more efficient and to ensure compliance with U.S. Department of Education requirements as follows:
- a. The University should review the current process of changing borrower status and implement changes to effectively and efficiently keep borrower information current and accurate.
  - b. A system-generated comparison should be utilized to determine that all students reported as in school are registered for classes at the University or meet other eligibility requirements. This would ensure that tentative dates are updated in a timely manner.
- Partially implemented. The University has made progress in addressing these issues. During the current audit, only one instance was noted where the borrower information included an inaccurate repayment status. As the University is taking steps toward resolution of these issues, no repeat recommendation will be made in the current year. We will continue our follow-up in Fiscal Year 2000.
- 9 The University of Southern Colorado should improve the process for updating the student separation files to ensure timely compliance with federal regulations requiring notification to guarantors. Implemented.



**Recommendation****Disposition****Trinidad State Junior College**

- 10      Trinidad State Junior College should develop a checklist that identifies all eligibility requirements. The checklist should be completed for each applicant before they are approved for financial aid and the funds are disbursed. In addition, Trinidad State Junior College should review the files for the remaining students which received Pell Grants in Fiscal Year 1998 to ensure they met all eligibility requirements under Federal Regulation 668.32.      Implemented.

**University of Northern Colorado**

- 11      The University of Northern Colorado should add further review procedures to the computation of federal grant match and discontinue charging student fees to federal programs or using them as match.      Implemented.

**Colorado School of Mines**

- 12      Colorado School of Mines through the Office of Research Services should continue to implement the procedures and controls necessary to ensure that all close-out reports and reimbursement requests are submitted as quickly as possible following the completion of a project. The Office of Research Services should concentrate on closing older projects without jeopardizing the timely close-out of current projects.      Partially implemented. See current year Recommendation No. 38.

**Department of Human Services**

- 13      The Department of Human Services should develop and implement a formalized plan for on-site monitoring of county activities for the Temporary Assistance for Needy Families (TANF) program to ensure that federal and state requirements are met.      Deferred. We will continue our follow-up in Fiscal Year 2000.

	<b>Recommendation</b>	<b>Disposition</b>
14	<p>The Department of Human Services should continue efforts to improve its fiscal management system for federal programs by:</p> <ul style="list-style-type: none"><li>a. Implementing a method for identifying payments made for Electronic Benefit Transfer (EBT) programs by grant, requesting appropriate cash reimbursement in a timely manner, and tracking information linking specific disbursements to cash draws and cash receipts.</li><li>b. Ensuring that future changes that affect its cash management and accounting process are included in planning efforts and incorporated into the overall grant management process.</li></ul>	Deferred. We will continue our follow-up in Fiscal Year 2000.
15	<p>The Department of Human Services should ensure that federal audit requirements for subrecipients of federal awards are met by:</p> <ul style="list-style-type: none"><li>a. Identifying subrecipients that receive \$300,000 or more in federal awards from the Department.</li><li>b. Obtaining and reviewing all required audit reports and following up on instances of noncompliance as needed.</li><li>c. Determining whether the federal share of Electronic Benefit Transfer (EBT) cash payments is appropriately included in county Schedules of Expenditures of Federal Awards.</li><li>d. Assessing and ensuring that departmental monitoring activities for counties are adequate under EBT, in cases where there may be a decrease in audit work performed on federal programs by independent auditors during county annual audits.</li></ul>	Implemented.

**Recommendation****Disposition****Department of Public Health and  
Environment**

- 16      The Department of Public Health and Environment should continue to improve its system of monitoring to determine that all subrecipients requiring audits are identified. In addition, funds need to be properly classified on the Schedule of Expenditures of Federal Awards.      Implemented.

**Department of Transportation**

- 17      The Department of Transportation should more actively enforce the contractor payroll review requirements and work with prime and subcontractors to train them in proper payroll procedures.      Deferred. The Department held additional payroll training programs for engineers from January through May of 1999. In June training was suspended due to time constraints of field personnel and turnover of Regional Equal Employment Opportunity (EEO) staff. Training resumed in October of 1999. Resident Engineers attend at their discretion, while Project Engineers and their assistants who are responsible for payroll compliance are required to attend. Training has been conducted in approximately 25 percent of the statewide residencies and is scheduled for the remaining residencies for November and December of 1999. We will continue our follow-up in Fiscal Year 2000.

	<b>Recommendation</b>	<b>Disposition</b>
18	The Department of Transportation should train project engineers in the purpose and requirements of the Form #280 and require its regional Equal Employment Opportunity (EEO) representatives to take an active role in monitoring the quantity, quality, and timeliness of forms that must be completed for each project.	Partially implemented. The Department has included the topic of equal employment opportunity and labor compliance verification in its payroll training. The regional EEO representatives have been informed of current deficiencies in this area. Plans for future modification of Form #280 will include distribution of the forms to the Design and Construction Group, who will monitor their completion. We will continue our follow-up in Fiscal Year 2000.

## **Statewide Single Audit for Fiscal Year 1997**

### **Department of Health Care Policy and Financing**

2	The Department of Health Care Policy and Financing should improve its management of accounts receivable by ensuring reconciliations are complete and performed in a timely manner and by further automating the reconciliation process.	Partially implemented. The Department currently performs reconciliations of accounts receivable balances monthly except for the federal due to – due from account.
3	The Department of Health Care Policy and Financing should improve its oversight of the collection of Medicaid overpayments by improving the tracking, reporting, and analysis of identified overpayments and using this information to aid county collection efforts.	Deferred until August 2000.

**Recommendation****Disposition****Department of Higher Education****Colorado State University**

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| 4 | Colorado State University should implement procedures to ensure all charges to Sponsored Programs exceeding the \$1,000 threshold are reviewed and approved. | Implemented |
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**Department of Human Services**

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| 7 | The Department of Human Services Division of Disability Determination Services should review its procedures for purchasing personal services. This review should include: <ul style="list-style-type: none"><li>a. Competitively bidding in areas where there are available providers to establish a qualified contractors list.</li><li>b. Reviewing the current fee schedule for geographic areas where bids are not solicited, and standardizing procedures for rate adjustments.</li><li>c. Ensuring compliance with federal and state regulations.</li></ul>     | Implemented.   |
| 9 | The Division of Vocational Rehabilitation should: <ul style="list-style-type: none"><li>a. Examine the types of services it purchases and develop a process for competitively bidding those services that it is required to under the provisions of the State Procurement Code, State Fiscal Rules, and the Federal Common Rule.</li><li>b. Work with the Division of Purchasing to ensure that its new procedures comply in all respects with the purchasing requirements and that they are using the most efficient methods possible to procure services.</li></ul> | Partially implemented.<br>Concerns remain regarding amounts paid to a provider. We will follow-up in Fiscal Year 2000. |

	<b>Recommendation</b>	<b>Disposition</b>
10	<p>The Division of Vocational Rehabilitation should:</p> <ul style="list-style-type: none"><li>a. Develop a contract administration system, as required by the Federal Common Rule, which includes clear policies and procedures for contract monitoring, including the definition of staff responsible and clearly defined objectives and monitoring activities.</li><li>b. Ensure that counselors' practices comply with these policies and procedures in an ongoing way.</li><li>c. Monitor closely counselor performance in this area for at least the next six months.</li></ul>	Implemented.
<b>Department of Natural Resources</b>		
12	<p>The Department of Natural Resources should complete the review and correction of information on the report tracking system in a timely manner to ensure that schedules generated by the system contain correct due dates.</p>	Deferred. We will continue our follow-up in Fiscal Year 2000.
<b>Department of Public Health and Environment</b>		
13	<p>The Department of Public Health and Environment should continue to seek approval from the oversight federal agency for the statistical distribution system. In addition, the system should be implemented on a departmentwide basis.</p>	Implemented.

**Recommendation****Disposition****Department of Higher Education****Fort Lewis College**

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| 21 | Fort Lewis College should continue its efforts to obtain credit for the Pell awards for FY'92-93 and FY'93-94 from the U.S. Department of Education. | Implemented. |
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**Statewide Single Audit for Fiscal Year 1995****Department of Health Care Policy and Financing**

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| 31 | The Department of Health Care Policy and Financing should complete an analysis to determine if it is cost-beneficial to implement a system to calculate interest for the accounts receivable related to the drug rebate program. If the analysis results are positive, the Department should begin work to implement a system to calculate interest. | No longer applicable. Interest is part of the negotiated settlements with drug manufacturers. |
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**Department of Higher Education****Board of Regents of the University of Colorado**

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| 36 | The University of Colorado should review how it can improve communication of its fiscal policies and procedures to academic units in conjunction with the installation of its new financial management system. | Implemented. |
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**Recommendation****Disposition****Statewide Single Audit for Fiscal Year 1994****Department of Higher Education****State Historical Society**

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| 39 | The State Historical Society should strengthen its fiscal oversight of grant awards by adopting a risk-based monitoring approach which could include periodic on-site financial reviews or audits using standard internal control checklists. | Deferred. We will follow-up in a future performance audit. |
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**Department of Human Services**

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| 102 | The Department should continue its efforts to develop, document, implement, and maintain a comprehensive disaster recovery plan that includes: <ul style="list-style-type: none"><li>a. Standards and departmentwide policies for recovery and backup of mainframe and Local Area Network data.</li><li>b. Plans to maintain operations in the event of a disaster situation at the state department building or at any county department of social services.</li></ul> | Implemented. |
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**Recommendation****Disposition**

The following recommendations are from the Statewide Financial Audit for the Fiscal Years 1998, 1997, 1996, 1995, and 1994.

**Statewide Financial Audit for Fiscal Year 1998****State Controller's Office**

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| 1 | The State Controller's Office should provide additional training and assistance in areas where agencies are inconsistently reporting financial information that is used to prepare the State's financial statements.                                    | Partially implemented. SCO has done work to clarify cash deposit reporting, stressed the importance of submitting adjustments, and revised various exhibits to provide better information. However, SCO still needs to follow-up with training issues and continue their work with CU to better classify revenue categories. We will continue our follow-up in Fiscal Year 2000. |
| 2 | The State Controller's Office should refine procedures to verify the correct coding of TABOR revenue received from enterprises that have changed in status from the prior year by analyzing transfers and reclassifying any misclassified transactions. | Implemented.   |

**Department of Corrections**

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| 3 | The Department of Corrections should have the Pharmacy continue to work with the Accounting Department to develop an effective set of procedures and segregation of duties to help prevent drug misuse or theft. | Implemented. |
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<b>Recommendation</b>	<b>Disposition</b>
<p>4 The Department of Corrections should implement procedures to identify and accrue all active project invoices on a timely basis. One method would be to maintain an activity log on all projects that tracks the date of last billing. This would help to identify potential missing invoices and allow for timely follow-up.</p>	Implemented.
<p>5 The Department of Corrections should implement a standard review procedure for detecting unreconciled accounts and improper balances. This could be a peer-to-peer review or a supervisor review.</p>	Implemented.
<b>Department of Education</b>	
<p>6 The Department of Education should strengthen its internal controls over subrecipient monitoring by:</p> <ul style="list-style-type: none"> <li>a. Determining which of its subrecipients are no longer subject to Single Audit requirements.</li> <li>b. Developing a formal plan for monitoring each subrecipient, particularly those that are no longer subject to the requirements of an annual single Audit.</li> </ul>	<p>Partially implemented. In our testing of major programs at the Department for Fiscal Year 1999, the Department appears to have established sufficient subrecipient monitoring procedures related to the two programs tested. However, the Department is not yet complete with its subrecipient monitoring process for other programs. The Grants Unit and School Finance Unit are in the process of evaluating data submitted on federal grants from Local Education Agencies (LEAs). The Department is still in the process of determining what information is needed from LEAs in order to establish an effective monitoring process. In addition, the Department is working with the eight BOCES to pilot test the submission of grant information electronically to the Department.</p>

## Recommendation

## Disposition

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| 7 | <p>The Department of Education should complete the implementation of its disaster recovery plan for the HP 3000 system by:</p> <ul style="list-style-type: none"> <li>a. Obtaining funding for and purchasing a backup system.</li> <li>b. Testing the backup system regularly after it is placed in operation.</li> </ul> | <p>Partially implemented. The necessary machinery has been acquired. The items that still need addressing, and for which funding has been received for Fiscal Year 2000, are:</p> <ul style="list-style-type: none"> <li>a. Identification of key users and establishing a notification process.</li> <li>b. Development of recovery procedures for hardware, system software, applications and databases.</li> <li>c. Establishment of procedures to provide for upgrading the plan in accordance with upgrades of the operating system and system software.</li> </ul> |
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## Department of Health Care Policy and Financing

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| 8 | <p>The Department of Health Care Policy and Financing should prioritize the completion of its cost allocation plan and take the necessary steps to obtain approval from the federal Health Care Finance Administration for the plans for Fiscal Years 1995 through 1999.</p> | <p>Partially implemented. On June 23, 1999, the Department received the federal government's approval, through the Health Care Finance Administration (HCFA), of the Fiscal Year 1997 cost allocation plan. The Department has submitted a plan for Fiscal Year 1996. See current Year Recommendation No. 2.</p> |
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**Recommendation****Disposition****Department of Human Services**

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| 9  | The Department of Human Services should develop and implement a formalized plan for on-site monitoring of county activities for the Temporary Assistance for Needy Families (TANF) program to ensure that federal and state requirements are met.   | Deferred. We will continue our follow-up in Fiscal Year 2000. |
| 10 | <p>The Department of Human Services should continue efforts to improve its fiscal management system for federal programs by:</p> <ul style="list-style-type: none"><li>a. Implementing a method for identifying payments made for Electronic Benefit Transfer (EBT) programs by grant, requesting appropriate cash reimbursement in a timely manner, and tracking information linking specific disbursements to cash draws and cash receipts.</li><li>b. Ensuring that future changes that affect its cash management and accounting process are included in planning efforts and incorporated into the overall grant management process.</li></ul> | Deferred. We will continue our follow-up in Fiscal Year 2000. |

**Recommendation****Disposition**

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| 11 | <p>The Department of Human Services should ensure that federal audit requirements for subrecipients of federal awards are met by:</p> <ul style="list-style-type: none"><li>a. Identifying subrecipients that receive \$300,000 or more in federal awards from the Department.</li><li>b. Obtaining and reviewing all required audit reports and following up on instances of the noncompliance as needed.</li><li>c. Determining whether the federal share of Electronic Benefit Transfer (EBT) cash payments is appropriately included in county Schedules of Expenditures of Federal Awards.</li><li>d. Assessing and ensuring that departmental monitoring activities for counties are adequate under EBT, in cases where there may be a decrease in audit work performed on federal programs by independent auditors during county annual audits.</li></ul> | Implemented. |
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<b>Recommendation</b>	<b>Disposition</b>
<p>12 The Department of Human Services should improve controls over fixed assets to ensure all fixed assets are safeguarded and appropriately recorded on agency records by:</p> <ul style="list-style-type: none"> <li>a. Improving central oversight and coordination over the fixed asset reconciliation process. This will include ensuring that timely, periodic reconciliations between fixed asset expenditures and additions to fixed assets are completed on an agency and departmentwide basis and that identified errors are corrected on the State's accounting records.</li> <li>b. Enforcing the use of standardized procedures for entering fixed assets on COFRS when fixed assets are purchased by one agency for the use and custody of another agency.</li> <li>c. Resolving items designated as "unlocated" during the Department's June 30, 1998, physical inventory for its Executive Director's Office agency.</li> </ul>	<p>Partially implemented. During Fiscal Year 1999, the Department made substantial progress in its fixed asset reconciliation process. However, problems regarding controls over fixed assets were noted in the Fiscal Year 1999 financial audit of the Colorado State Veterans' Nursing Home in Florence. The audit recommended that the Home perform an annual physical inventory of property and equipment, reconcile property and equipment records with the general ledger on an annual basis, and adopt procedures for the tagging of the Home's equipment. See Recommendation No. 1 of the Fiscal Year 1999 Financial and Compliance Audit of the Colorado State Veterans' Nursing Home of Florence, Audit Report No. 1201.</p>

### **Judicial Department**

<p>13 The Judicial Department should strengthen internal controls over the receipt and recording of revenues at the court level by enhancing segregation of duties and ensuring that supervisory reviews are performed and documented. Also, the Judicial Department should monitor the effectiveness of these internal controls through the internal audit function.</p>	<p>Implemented.</p>
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	<b>Recommendation</b>	<b>Disposition</b>
14	<p>The Judicial Department should:</p> <ul style="list-style-type: none"><li>a. Resolve the recurring differences between ICON and the bank reconciliations immediately.</li><li>b. Promulgate a standard write-off policy for outstanding items and ensure that all courts are following the policy to create uniformity of accounting policies between the various courts.</li><li>c. Ensure that a person independent of the cash receipts function receives and reconciles the bank statements in a timely manner at all of the courts.</li></ul>	Implemented.
15	The Judicial Department should reduce the holding period for payments made by personal check.	Implemented.
16	The Judicial Department should ensure that the persons responsible for entering the amounts due are independent of the cash receipts function at all of the courts. If individual courts cannot segregate these duties, other compensating controls will need to be developed.	Implemented.
17	In light of the internal control findings noted during the comprehensive review of cash handling procedures, the State Court Administrator's Office needs to develop standard cash handling procedures to be used at all courts. As these standard procedures are developed, it may be necessary to develop two sets of standards, one for the larger courts, and then modified procedures for the smaller courts.	Implemented.
18	The Judicial Department should consolidate their bank accounts and deposit them with the State Treasury's pooled account to the greatest extent legally possible.	Deferred. The Department will research this with State Treasury in hopes of implementation in Fiscal Year 2001.
19	The Judicial Department should obtain the actual payroll information for all employees within the Department when calculating the compensated absence liability.	Implemented.

	<b>Recommendation</b>	<b>Disposition</b>
20	The Judicial Department needs to ensure a physical inventory count is performed at each court location annually as required by the Fiscal Procedures manual.	Implemented.
<b>Department of Natural Resources</b>		
21	The Department of Natural Resources should identify goods and services that could be purchased in volume through competitive bids. For those goods and services that are identified as potentially exceeding the purchasing thresholds, the Department should obtain the necessary documented quotes or bids as required by the State Procurement Code.	Deferred. As projects are in progress to look at purchasing on a statewide basis, we will defer follow-up to consider the results of the work.
<b>Division of Wildlife</b>		
22	<p>The Division of Wildlife should reconcile sales recorded in the CORIS inventory module to license revenue recorded on the State's accounting system by:</p> <ul style="list-style-type: none"><li>a. Designating knowledgeable representatives from the accounting and license inventory sections to determine the system differences for recording license revenue between CORIS and the State's accounting system, and to record any necessary adjustments to either system.</li><li>b. Designating information system staff to modify the inventory system to address identified differences, as needed.</li><li>c. Developing procedures to ensure that the two systems are reconciled at least annually.</li></ul>	Not implemented. The Department anticipates implementation to be complete in December 1999. We will continue our follow-up in Fiscal Year 2000.



	<b>Recommendation</b>	<b>Disposition</b>
23	The Division of Wildlife should improve hunting and fishing license controls by:	
	a. Reducing excess inventories of licenses to prevent waste.	Not implemented. We will continue our follow-up in Fiscal Year 2000.
	b. Restricting access to license inventories to improve security.	Implemented.
	c. Tracking void licenses separately to identify potential problems.	Not implemented. We will continue our follow-up in Fiscal Year 2000.
	d. Recording refunds on CORIS to improve the recording of license statistics.	Partially implemented. We will continue our follow-up in Fiscal Year 2000.
24	The Division of Wildlife should improve grant management and reduce unspent grant balances by:	
	a. Considering the impact of budget decisions on future federal grant funding and coordinate with grant coordinators to minimize the impact.	Implemented.
	b. Monitoring grant expenditures during the grant period.	Implemented.
	c. Encouraging progress billings from Division contractors.	Deferred. We will continue our follow-up in Fiscal Year 2000.
	d. Ensuring that Division contracts do not extend beyond supporting federal grant periods.	Deferred. We will continue out follow-up in Fiscal Year 2000.

## Recommendation

## Disposition

### Oil and Gas Conservation Commission

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| 25 | The Oil and Gas Conservation Commission should:   | Implemented.  |
|    | <ul style="list-style-type: none"> <li>a. Compile and maintain a complete and accurate record of cash reclamation deposits containing, at a minimum, the name and bond amount for each depositor.</li> <li>b. Reconcile internal cash bond records to the State's accounting system and investigate discrepancies on a monthly basis. The reconciliation should be performed by an individual who does not input information onto the State's accounting system and who is not involved with compiling or updating the cash bond records.</li> <li>c. Determine the cause of the existing discrepancies and make adjustments as necessary.</li> </ul>   |   |
| 26 | The Oil and Gas Conservation Commission should:   |   |
|    | <ul style="list-style-type: none"> <li>a. Develop procedures to legally protect the certificates of deposit and ensure that the certificates are properly assigned to the State.</li> <li>b. Ensure that all deposits are in compliance with statutory and other legal requirements as expeditiously as possible. At a minimum, take action to ensure that short-term certificates are moved to eligible public depositories on their next maturity date and develop a plan to prudently address any long-term certificates.</li> <li>c. Periodically confirm the amounts held by the financial institutions. Inform Treasury of any changes and update the accounting records, as applicable.</li> </ul> | <p>Implemented.</p> <p>Deferred. The Department is still in the process of moving CD's to eligible public depositories. We will continue our follow-up in Fiscal Year 2000.</p> <p>Implemented.</p> |

**Recommendation****Disposition****Division of Minerals and Geology**

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| 27 | The Division of Minerals and Geology should ensure that all deposits are in compliance with statutory and other legal requirements as expeditiously as possible. At a minimum, the Division should take action to ensure that short-term certificates are moved to eligible public depositories on their next maturity date, and develop a plan to prudently address any long-term certificates. | Deferred. The Department is still in the process of moving CD's to eligible public depositories. We will continue our follow-up in Fiscal Year 2000. |
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**Department of Personnel**

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| 28 | The Department of Personnel d.b.a. General Support Services should establish procedures to monitor compliance with annual performance evaluation and supervisor sanction provisions of Section 24-50-118, C.R.S. The Department should then report the results of its monitoring to the Joint Budget Committee as required by statute.  | Deferred. This recommendation was not anticipated to be implemented until December 31, 1999.  |
| 29 | The Department of Personnel d.b.a. General Support Services should include a requirement for an independent auditor's report on the processing of the State's Deferred Compensation Plan transactions in the contract with the Plan's administrator or establish procedures to document and test the administrator's internal controls over the processing and reporting of Plan transactions beginning with Fiscal Year 1999.                                    | Deferred. This recommendation will be implemented with a new Request For Proposals, effective July 1, 2000. The Request For Proposals will include a requirement for an annual SAS 70 report. |
| 30 | The Department of Personnel d.b.a. General Support Services should improve controls over Central Collections' internal collection system by:<br><br>a. Performing a complete reconciliation between the State's accounting system and the internal collection system on a monthly basis.<br><br>b. Requiring that additional password protection be implemented by employees to regain access to the internal collection system after a few minutes of idle time. | Deferred. We will continue our follow-up in Fiscal Year 2000.   |

**Recommendation****Disposition**

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| 31 | The Department of Personnel d.b.a. General Support Services should develop, implement, and enforce procedures for the deposit of all monies and for the update of the accounts receivable system in a timely manner at Telecommunications. | Deferred. We will continue our follow-up in Fiscal Year 2000. |
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**Department of Public Health and Environment**

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| 32 | The Department of Public Health and Environment should continue to improve its system of monitoring to determine that all subrecipients requiring audits are identified. In addition, funds need to be properly classified on the Schedule of Expenditures of Federal Awards | Implemented. |
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**Department of Public Safety**

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| 33 | The Department of Public Safety should ensure that all purchases are accurately recorded on both the State's accounting system and the internal inventory system records. In addition, the Department should reconcile the fixed asset records between the two systems and conduct a physical count of inventory closer to fiscal year-end. | Implemented. |
| 34 | The Department of Public Safety should obtain and review TOP SECRET violation reports to identify potential security violations and attempts to gain access to information systems and data.  | Implemented. |

**Department of Revenue**

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| 35 | The Department of Revenue should institute a system of supervisory reviews of Property Tax/Rent/Heat Rebates filed under both the age and disability criteria in addition to the new computerized disability verification system. | Implemented. |
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**Recommendation****Disposition****Department of State**

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| 36 | The Secretary of State should complete performance evaluations for every employee annually in compliance with the law. The legally prescribed disciplinary actions should be taken when performance evaluations are not completed in a timely manner.   | Implemented.  |
| 37 | The Central Indexing System Board should determine and communicate to the counties and state agencies involved as to whose responsibility it is to record the purchases of fixed assets used to carry out the intended purpose of the Central Indexing System. They should also assess their responsibility for monitoring those records.         | Implemented.  |
| 38 | The Secretary of State should establish additional internal controls by:<br><br>a. Performing and documenting timely reconciliations for fixed assets, payroll, and accounts payable activity.<br><br>b. Performing additional quarterly or monthly analytical procedures to ensure that errors are detected and corrected before year-end close. | <br><br>Partially implemented. Internal controls for accounts payable implemented, additional internal controls for fixed assets and payroll not implemented. See current year recommendation No. 21.<br><br>Not implemented. Current year recommendation No. 21 addresses this issue adequately. |

**Recommendation****Disposition****Department of Transportation**

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| 39 | <p>The Department of Transportation should more actively enforce the contractor payroll review requirements and work with prime and subcontractors to train them in proper payroll procedures.</p> | <p>Deferred. The Department held additional payroll training programs for engineers from January through May of 1999. In June training was suspended due to time constraints of field personnel and turnover of Regional Equal Employment Opportunity (EEO) staff. Training resumed in October of 1999. Resident Engineers attend at their discretion, while Project Engineers and their assistants who are responsible for payroll compliance are required to attend. Training has been conducted in approximately 25 percent of the statewide residencies and is scheduled for the remaining residencies for November and December of 1999. We will continue our follow-up in Fiscal Year 2000.</p> |
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	<b>Recommendation</b>	<b>Disposition</b>
40	The Department of Transportation should train project engineers in the purpose and requirements of the Form #280 and require its regional EEO representatives to take an active role in monitoring the quantity, quality, and timeliness of forms that must be completed for each project.	Partially implemented. The Department has included the topic of equal employment opportunity and labor compliance verification in its payroll training. The regional EEO representatives have been informed of current deficiencies in this area. Plans for future modification of Form #280 will include distribution of the forms to the Design and Construction Group, who will monitor their completion. We will continue our follow-up in Fiscal Year 2000.
41	The Department of Transportation should complete signature authorization forms within the time frame specified above and establish procedures to use these forms in a selective monitoring of signature controls over the authorization process.	Implemented.

## **Statewide Financial Audit for Fiscal Year 1997**

### **Department of Agriculture**

#### **1 Colorado State Fair**

The State Fair should establish controls over fixed assets that include:

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| a. Developing and implementing policies and procedures for the tagging of fixed assets.                    | Implemented. |
| b. Providing appropriate training and support to ensure adequate financial management of the fixed assets. | Implemented. |

**Recommendation****Disposition****Department of Health Care Policy and  
Financing**

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| 5 | The Department of Health Care Policy and Financing should improve its management of accounts receivable by ensuring reconciliations are complete and are performed in a timely manner and by further automating the reconciliation process.                           | Partially implemented. The Department currently performs reconciliations of accounts receivable balances monthly except for the federal due to - due from account. |
| 6 | The Department of Health Care Policy and Financing should improve its oversight of the collection of Medicaid overpayments by improving the tracking, reporting, and analysis of identified overpayments and using this information to aid county collection efforts. | Deferred until August 2000.  |

**Department of Human Services**

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| 9 | The Department of Human Services Division of Disability Determination Services should review its procedures for purchasing personal services. This review should include:<br><br>a. Competitively bidding in areas where there are available providers to establish a qualified contractors list.<br><br>b. Reviewing the current fee schedule for geographic areas where bids are not solicited, and standardizing procedures for rate adjustments.<br><br>c. Ensuring compliance with federal and state regulations. | Implemented. |
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**Judicial Department**

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| 10 | The Judicial Department should develop procedures to ensure the completion of performance evaluations for all employees, including centralized monitoring of the process. | Implemented. |
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**Recommendation****Disposition****Supreme Court Grievance Committee**

- 11      The Supreme Court Grievance Committee should:      Implemented.
- a. Review the Department's Fiscal Rules so that requirements, such as the requirement to complete an annual inventory, are met.
  - b. Develop policies and procedures to reconcile their internal records to the State's accounting system as a verification that the State's system is adequately supported.
  - c. Review procedures for the preparation of year-end exhibits, institute a review process, and obtain training when necessary to ensure that the exhibits are completed timely and accurately.

**Department of Natural Resources**

- 14      The Department should establish departmentwide policies and procedures for processing each federal grant from application through completion. Such policies and procedures should include:      Deferred. The Department is still in the process of implementing this recommendation. We will continue our follow-up in Fiscal Year 2000.
- a. The coordination and communication between program and accounting staff.
  - b. Follow up on problems with grants such as determining the reasons for not being reimbursed by the federal government in a timely manner.
- 15      The Department of Natural Resources should complete the review and correction of information on the report tracking system in a timely manner to ensure that schedules generated by the system contain correct due dates.      Deferred. We will continue our follow-up in Fiscal Year 2000.

**Recommendation****Disposition****Division of Wildlife**

- 18      The Division should improve the controls over its inventory by developing comprehensive written policies and implementing procedures to:
- a.      Maintain perpetual records that account for inventory transactions including items that are purchased, sold, and given away.
- b.      Ensure consistency in recording all items for sale as inventory in the State's accounting system in the applicable fund.
- c.      Review and periodically write off obsolete inventory in the State's accounting system.
- d.      Evaluate the need to include the merchandise located in the service centers as inventory based on the State Controller's guidelines and management's needs.
- Deferred. The Department plans implementation in Fiscal Year 2000. We will continue our follow-up in Fiscal Year 2000.

**Department of Public Health and Environment**

- 20      The Department of Public Health and Environment should continue to seek approval from the oversight federal agency for the statistical distribution system. In addition, the system should be implemented on a departmentwide basis.
- Implemented.

	<b>Recommendation</b>	<b>Disposition</b>
22	The Department of Public Health and Environment should evaluate the current time-and-effort system in order to obtain information needed in a timely manner to manage expenditure levels and prepare billings.	Partially implemented. The Department has determined a new time-and-effort system is necessary and has submitted a budget request to fund the new system as part of its Fiscal Year 2001 Budget. The Governor's Office of State Planning and Budgeting has approved this request, which will now be forwarded to the Joint Budget Committee of the General Assembly.
23	The Department of Public Health and Environment should develop a comprehensive disaster recovery plan. This plan should provide instructions on how to assess the risk of loss of applications and how to implement recovery functions for significant computer applications.	Deferred. The Department plans to develop a plan once Year 2000 issues are completed.

### **Department of Revenue**

24	The Department should perform a reconciliation of the EFT receipts account on a regular basis in order for management to gain assurance that all EFT monies received are credited properly to the taxpayers' accounts in a timely manner, and are accurately reflected in the financial statements.	Implemented.
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## **Statewide Financial Audit for Fiscal Year 1996**

### **Department of Higher Education**

#### **Colorado Historical Society**

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The Colorado Historical Society should review TOP SECRET violation reports or implement alternative procedures for monitoring information system security violations.	Partially implemented. Although the Historical Society is obtaining the reports, they are still in the process of developing a review. We will continue our follow-up in Fiscal Year 2000.
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**Recommendation****Disposition****Department of Natural Resources**

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| 16 | The Department of Natural Resources should strengthen management controls over the processing and review of payment voucher transactions to prevent vendor payment errors.   | Deferred. The Department is in the process of implementing internal reviews. We will continue our follow-up in Fiscal Year 2000. |
| 17 | The Department of Natural Resources should coordinate the efforts of all parties who perform Park pass reconciliation tasks so that reconciliations are completed on an annual basis. This should include establishing a timetable for completion of the different phases of the reconciliation. | Implemented.   |

**Department of Revenue**

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| 30 | The Department of Revenue's Tax Conferee Section should improve procedures for estimating fiscal year-end receivables and payables. The procedures should include review of the assumptions and resulting estimates by legal counsel or management, as applicable. The Department should also compare the estimates with the actual amount collected or paid during the subsequent year in order to evaluate the estimating process. | Implemented. |
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**Statewide Financial Audit for Fiscal Year 1995****Department of Health Care Policy and  
Financing**

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| 22 | The Department of Health Care Policy and Financing should complete an analysis to determine if it is cost-beneficial to implement a system to calculate interest for the accounts receivable related to the drug rebate program. If the analysis results are positive, the Department should begin work to implement a system to calculate interest. | No longer applicable. Interest is part of the negotiated settlements with drug manufacturers |
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**Recommendation****Disposition**

The following audit recommendation is from a prior financial and compliance audit report for the Department of Human Services and the disposition of this recommendation as of November 1999. (Note: Audit recommendations prior to Fiscal Year 1995 were addressed to either the Department of Social Services or the Department of Institutions.)

**Statewide Single Audit for Fiscal Year 1994**

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| 102 | The Department should continue its efforts to develop, document, implement, and maintain a comprehensive disaster recovery plan that includes:        | Implemented. |
|     | a. Standards and departmentwide policies for recovery and backup of mainframe and Local Area Network data.  |              |
|     | b. Plans to maintain operations in the event of a disaster situation at the state department building or at any county department of social services. |              |



## STATE OF COLORADO

**OFFICE OF THE STATE AUDITOR**  
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J. DAVID BARBA, CPA  
State Auditor

Legislative Services Building  
200 East 14th Avenue  
Denver, Colorado 80203-2211

November 4, 1999

### **Independent Auditor's Report**

Members of the Legislative Audit Committee:

We have audited the general purpose financial statements of the State of Colorado, as of and for the year ended June 30, 1999. These general purpose financial statements are the responsibility of the State of Colorado's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the State of Colorado, as of June 30, 1999, and the results of its operations and cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 4, 1999, on our consideration of the State of Colorado's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the State of Colorado, taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

## **GENERAL PURPOSE FINANCIAL STATEMENTS**



COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS

**COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS AT JUNE 30, 1999  
AND DISCRETELY PRESENTED COMPONENT UNITS**

(DOLLARS IN THOUSANDS)

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
<b>ASSETS AND OTHER DEBITS:</b>				
Cash and Pooled Cash	\$ 1,034,496	\$ 707,926	\$ 124	\$ 582,835
Taxes Receivable, net	692,887	77,794	-	-
Other Receivables, net	69,824	14,275	16	1,136
Due From Other Governments	243,244	98,559	341	792
Due From Other Funds	39,131	16,826	-	1,922
Inventories	8,248	6,963	-	-
Prepays, Advances, and Deferred Charges	33,156	357	-	3,078
Investments	188	101,309	4,232	21,981
Property, Plant and Equipment, net	-	-	-	-
Rights Under Deferred Compensation	-	-	-	-
Other Long-Term Assets	6,574	128,997	-	202
Amount Available in Debt Service Fund	-	-	-	-
Amount To Be Provided For Retirement Of Long-Term Obligations	-	-	-	-
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 2,127,748</b>	<b>\$ 1,153,006</b>	<b>\$ 4,713</b>	<b>\$ 611,946</b>
<b>LIABILITIES:</b>				
Warrants Payable	\$ 106,882	\$ 19,227	\$ 2	\$ 5,466
Tax Refunds Payable	374,108	393	-	-
Accounts Payable and Accrued Liabilities	368,230	117,961	-	32,137
TABOR Refund Liability (See Note II-D)	705,927	-	-	-
Due To Other Governments	69,851	60,586	-	66
Due To Other Funds	35,247	43,711	-	1,468
Deferred Revenue	80,831	26,478	-	253
Other Current Liabilities	28,106	11,500	-	-
Deposits Held In Custody For Others	12,433	33	-	-
Capital Lease Obligations	-	-	-	-
Notes and Bonds Payable	-	-	-	-
Accrued Compensated Absences	-	-	-	-
Other Long-Term Liabilities	392	-	-	-
<b>TOTAL LIABILITIES</b>	<b>1,782,007</b>	<b>279,889</b>	<b>2</b>	<b>39,390</b>
<b>FUND EQUITY AND OTHER CREDITS:</b>				
Investment in Fixed Assets	-	-	-	-
Contributed Capital	-	-	-	-
Retained Earnings	-	-	-	-
Fund Balances:				
Reserved For:				
Encumbrances	8,385	666,441	-	214,530
Other Specific Purposes	325,936	359,347	4,711	4,568
Long-Term Assets and Long-Term Receivables	6,574	129,199	-	202
Statutorily Specified Amounts (See Note I-M)	4,846	-	-	-
Unreserved:				
Designated	-	-	-	351,217
Undesignated	-	(281,870)	-	2,039
<b>TOTAL FUND EQUITY AND OTHER CREDITS</b>	<b>345,741</b>	<b>873,117</b>	<b>4,711</b>	<b>572,556</b>
<b>TOTAL LIABILITIES, FUND EQUITY AND OTHER CREDITS</b>	<b>\$ 2,127,748</b>	<b>\$ 1,153,006</b>	<b>\$ 4,713</b>	<b>\$ 611,946</b>

See accompanying notes to the financial statements.



**COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS**

<b>PROPRIETARY FUND TYPES</b>		<b>FIDUCIARY FUND TYPES</b>	<b>ACCOUNT GROUPS</b>			<b>MEMORANDUM ONLY</b>	<b>COMPONENT UNITS</b>
<b>ENTERPRISE</b>	<b>INTERNAL SERVICE</b>	<b>TRUST &amp; AGENCY</b>	<b>GENERAL FIXED ASSETS</b>	<b>GENERAL LONG-TERM DEBT</b>	<b>COLLEGE AND UNIVERSITY FUNDS</b>	<b>TOTAL PRIMARY GOVERNMENT</b>	
\$ 88,385	\$ 35,444	\$ 1,124,297	\$ -	\$ -	\$ 271,897	\$ 3,845,404	\$ 121,969
-	-	119,025	-	-	-	889,706	5,442
16,036	2,451	28,620	-	-	165,878	298,236	54,602
12,002	27	980	-	-	40,060	396,005	18,629
347	85	46,401	-	-	25,008	129,720	16,244
12,189	661	9	-	-	23,193	51,263	4,212
552	168	31	-	-	17,526	54,868	3,484
243	-	1,142,944	-	-	488,597	1,759,494	504,376
34,810	56,060	12,050	1,730,823	-	2,967,334	4,801,077	355,385
-	-	327,316	-	-	-	327,316	-
787	-	14,928	-	-	5,584	157,072	356,587
-	-	-	-	4,711	-	4,711	-
-	-	-	-	417,066	-	417,066	-
\$ 165,351	\$ 94,896	\$ 2,816,601	\$ 1,730,823	\$ 421,777	\$ 4,005,077	\$ 13,131,938	\$ 1,440,930
\$ 5,147	\$ 2,849	\$ 6,096	\$ -	\$ -	\$ 11,184	\$ 156,853	\$ -
-	-	378	-	-	-	374,879	-
8,031	8,632	24,747	-	-	141,484	701,222	63,344
-	-	-	-	-	-	705,927	-
11,580	-	146,011	-	-	-	288,094	103,794
17,543	1,076	7,823	-	-	22,852	129,720	16,244
2,133	9,669	4,532	-	-	80,605	204,501	1,458
16,590	24,460	9,961	-	-	9,474	100,091	18,825
37	-	208,902	-	-	21,033	242,438	-
1,215	26,311	89	-	32,755	121,274	181,644	-
2,712	-	-	-	-	341,280	343,992	616,126
2,976	1,118	203	-	104,809	79,828	188,934	5,562
110	44	4,046	-	284,213	34,459	323,264	2,342
68,074	74,159	412,788	-	421,777	863,473	3,941,559	827,695
-	-	-	1,730,823	-	2,319,072	4,049,895	-
24,187	8,914	-	-	-	-	33,101	92,761
73,090	11,823	-	-	-	-	84,913	201,898
-	-	-	-	-	-	889,356	-
-	-	2,149,102	-	-	661,995	3,505,659	108,191
-	-	8,000	-	-	-	143,975	-
-	-	217,302	-	-	-	222,148	-
-	-	29,429	-	-	150,111	531,688	-
-	-	(20)	-	-	10,426	(270,356)	210,385
97,277	20,737	2,403,813	1,730,823	-	3,141,604	9,190,379	613,235
\$ 165,351	\$ 94,896	\$ 2,816,601	\$ 1,730,823	\$ 421,777	\$ 4,005,077	\$ 13,131,938	\$ 1,440,930

COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS  
FOR THE YEAR ENDED JUNE 30, 1999  
AND DISCRETELY PRESENTED COMPONENT UNITS**

(DOLLARS IN THOUSANDS)

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
<b>REVENUES:</b>				
Taxes (See Note II-D)	\$ 4,792,932	\$ 772,714	\$ -	\$ -
Licenses, Permits, and Fines	139,572	258,444	-	36
Charges for Goods and Services	168,931	11,653	-	-
Investment Income	55,945	32,007	236	40,552
Federal Grants and Contracts	2,102,177	348,557	-	9,933
Other	99,896	26,881	-	12,560
<b>TOTAL REVENUES</b>	<b>7,359,453</b>	<b>1,450,256</b>	<b>236</b>	<b>63,081</b>
<b>EXPENDITURES:</b>				
Current:				
General Government	199,564	6,038	-	-
Business, Community and Consumer Affairs	192,722	17,528	-	-
Education	64,128	6,572	-	-
Health and Rehabilitation	403,942	8,504	-	-
Justice	641,348	48,335	-	-
Natural Resources	57,357	65,504	-	-
Social Assistance	1,992,853	-	-	-
Transportation	458	876,385	-	-
Capital Outlay	20,346	29,936	-	202,686
Intergovernmental:				
Cities	37,462	129,823	-	1,528
Counties	838,379	159,861	-	84
School Districts	2,157,296	434	-	-
Special Districts	47,619	13,003	-	3,332
Federal	3,256	486	-	322
Other	43,480	4,416	-	430
Deferred Compensation Distributions	-	-	-	-
Debt Service	6,098	-	16,427	-
<b>TOTAL EXPENDITURES</b>	<b>6,706,308</b>	<b>1,366,825</b>	<b>16,427</b>	<b>208,382</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>653,145</b>	<b>83,431</b>	<b>(16,191)</b>	<b>(145,301)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfer-In	128,731	77,526	16,427	515,186
Operating Transfer-Out	(1,153,811)	(91,637)	-	(196,261)
Capital Lease Proceeds	2,675	-	-	-
Advances from Private or Public Sources	-	-	-	746
Other	(110)	(30)	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,022,515)</b>	<b>(14,141)</b>	<b>16,427</b>	<b>319,671</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(369,370)</b>	<b>69,290</b>	<b>236</b>	<b>174,370</b>
<b>FUND BALANCE, FISCAL YEAR BEGINNING</b>	<b>718,011</b>	<b>803,916</b>	<b>4,475</b>	<b>398,186</b>
Net Residual Equity Transfers-In (Out) (See Note III-N)	-	(89)	-	-
Prior Period Adjustment (See Note III-M)	(2,900)	-	-	-
<b>FUND BALANCE, FISCAL YEAR END</b>	<b>\$ 345,741</b>	<b>\$ 873,117</b>	<b>\$ 4,711</b>	<b>\$ 572,556</b>

See accompanying notes to the financial statements.

COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS

<b>FIDUCIARY FUND TYPES</b>	<b>MEMORANDUM ONLY</b>	
	<b>TOTAL PRIMARY GOVERNMENT</b>	<b>COMPONENT UNITS</b>
<b>EXPENDABLE TRUST</b>		
\$ 195,574	\$ 5,761,220	\$ -
24,137	422,189	-
1,043	181,627	-
104,255	232,995	2,696
12,572	2,473,239	-
39,905	179,242	-
377,486	9,250,512	2,696
2,517	208,119	-
157,741	367,991	-
321	71,021	-
446	412,892	-
3,913	693,596	-
419	123,280	-
12	1,992,865	-
-	876,843	-
191	253,159	-
22,396	191,209	-
12,889	1,011,213	-
185	2,157,915	-
3,863	67,817	-
-	4,064	-
18,078	66,404	-
14,511	14,511	-
56	22,581	-
237,538	8,535,480	-
139,948	715,032	2,696
34,209	772,079	-
(47,904)	(1,489,613)	(2,701)
-	2,675	-
-	746	-
-	(140)	-
(13,695)	(714,253)	(2,701)
126,253	779	(5)
748,843	2,673,431	42,635
-	(89)	-
288,007	285,107	-
\$ 1,163,103	\$ 2,959,228	\$ 42,630

COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS

**COMBINED STATEMENT OF REVENUES, EXPENDITURES/EXPENSES,  
AND CHANGES IN FUND BALANCES/EQUITY - BUDGETARY BASIS  
BUDGET AND ACTUAL - ALL BUDGETED FUNDS  
FOR THE YEAR ENDED JUNE 30, 1999**

(DOLLARS IN THOUSANDS)				
	ORIGINAL APPROPRIATION	FINAL SPENDING AUTHORITY	ACTUAL	(OVER)/UNDER SPENDING AUTHORITY
REVENUES AND TRANSFERS-IN:				
Sales and Other Excise Taxes			\$ 2,301,058	
Income Taxes			3,602,797	
Other Taxes			591,475	
Federal Grants and Contracts			2,555,000	
Tuition and Fees			499,637	
Sales and Services			833,219	
Interest Earnings			277,968	
Medicaid Provider Revenues			73,005	
Other Revenues			711,674	
Transfers-In			4,078,785	
TOTAL REVENUES AND TRANSFERS-IN			15,524,618	
EXPENDITURES/EXPENSES AND TRANSFERS-OUT:				
Operating Budgets:				
Departmental:				
Agriculture	\$ 26,205	\$ 26,203	24,407	\$ 1,796
Corrections	402,547	394,035	378,688	15,347
Education	3,795,443	3,779,614	3,775,502	4,112
Governor	12,774	20,020	14,290	5,730
Health Care Policy and Financing	913,829	952,614	956,828	(4,214)
Higher Education	2,013,695	2,010,879	1,958,657	52,222
Human Services	1,049,497	679,147	666,000	13,147
Judicial Branch	226,142	219,084	216,818	2,266
Labor and Employment	224,576	262,312	241,272	21,040
Law	29,824	29,676	26,578	3,098
Legislative Branch	27,720	29,844	25,286	4,558
Local Affairs	134,889	140,020	95,487	44,533
Military Affairs	4,953	5,607	5,137	470
Natural Resources	282,974	257,708	175,270	82,438
Personnel	302,632	303,351	277,819	25,532
Public Health and Environment	77,616	97,709	75,339	22,370
Public Safety	118,045	119,245	115,410	3,835
Regulatory Agencies	67,164	67,065	60,909	6,156
Revenue	686,521	719,129	635,430	83,699
State	17,273	17,308	14,136	3,172
Transportation	355,859	244,664	120,110	124,554
Treasury	991,681	991,789	960,308	31,481
Transfers Not Appropriated by Department	468,297	470,179	470,179	-
Fiscal Year 1997-98 TABOR Refund (Notes II-A, II-D)	528,800	563,163	563,163	-
SUB-TOTAL OPERATING BUDGETS	12,758,956	12,400,365	11,853,023	547,342

**COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS**

**COMBINED STATEMENT OF REVENUES, EXPENDITURES/EXPENSES,  
AND CHANGES IN FUND BALANCES/EQUITY - BUDGETARY BASIS  
BUDGET AND ACTUAL - ALL BUDGETED FUNDS  
FOR THE YEAR ENDED JUNE 30, 1999 (Continued)**

(DOLLARS IN THOUSANDS)	ORIGINAL APPROPRIATION	FINAL SPENDING AUTHORITY	ACTUAL	(OVER)/UNDER SPENDING AUTHORITY
Capital and Multi-Year Budgets:				
Departmental:				
Agriculture	2,512	2,668	707	1,961
Corrections	14,104	270,003	142,250	127,753
Education	233,781	303,293	225,149	78,144
Governor	14,120	75,586	37,296	38,290
Health Care Policy and Financing	941,009	986,266	967,662	18,604
Higher Education	269,849	413,253	183,830	229,423
Human Services	459,447	867,646	576,351	291,295
Judicial Branch	2,250	5,810	3,393	2,417
Labor and Employment	90,083	133,900	87,307	46,593
Law	676	684	639	45
Local Affairs	38,151	77,019	32,776	44,243
Military Affairs	127,559	18,328	11,780	6,548
Natural Resources	145,282	190,226	67,936	122,290
Personnel	27,436	27,781	21,295	6,486
Public Health and Environment	153,610	196,165	152,283	43,882
Public Safety	21,332	68,923	29,916	39,007
Regulatory Agencies	798	3,139	2,145	994
Revenue	2,729	9,504	2,396	7,108
Transportation	1,042,006	1,778,185	886,116	892,069
Treasury	-	59,500	43,011	16,489
Budgets/Transfers Not Booked by Department	8,717	8,717	8,717	-
SUB-TOTAL CAPITAL AND MULTI-YEAR BUDGETS	3,595,451	5,496,596	3,482,955	2,013,641
TOTAL EXPENDITURES/EXPENSES AND TRANSFERS-OUT	\$ 16,354,407	\$ 17,896,961	15,335,978	\$ 2,560,983
EXCESS OF TRANSFERS AND REVENUES OVER/(UNDER)				
EXPENDITURES/EXPENSES - BUDGETARY BASIS			188,640	
(Increase)/Decrease in TABOR Refund			(116,471)	
Increase/(Decrease) in Unrealized Gains/Losses			(152,866)	
Increase for Budgeted Non-GAAP Expenditures (See Note II-E)			18,121	
(Decrease) for GAAP Expenditures Not Budgeted (See Note II-E)			84,470	
(Decrease) for GAAP Revenue Adjustments (See Note II-E)			(9,754)	
Increase/(Decrease) for Non-Budgeted Funds			280,659	
EXCESS OF TRANSFERS AND REVENUES OVER/(UNDER)				
EXPENDITURES/EXPENSES - GAAP BASIS			292,799	
FUND BALANCE/EQUITY, JULY1 - GAAP BASIS			8,612,473	
Prior Period Adjustments (See Note III-M)			285,106	
FUND BALANCE/EQUITY, JUNE 30 - GAAP BASIS			\$ 9,190,378	

See accompanying notes to the financial statements.

COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGETARY BASIS  
BUDGET AND ACTUAL - GENERAL FUNDED  
FOR THE YEAR ENDED JUNE 30, 1999**

(DOLLARS IN THOUSANDS)	ORIGINAL APPROPRIATION	FINAL SPENDING AUTHORITY	ACTUAL	(OVER)/UNDER SPENDING AUTHORITY
<b>REVENUES AND TRANSFERS-IN:</b>				
Sales and Other Excise Taxes			\$ 1,627,857	
Income Taxes			3,602,797	
Other Taxes			191,690	
Federal Grants and Contracts			20	
Sales and Services			1,000	
Interest Earnings			90,951	
Medicaid Provider Revenues			73,005	
Other Revenues			54,263	
Transfers-In			506,409	
<b>TOTAL REVENUES AND TRANSFERS-IN</b>			<b>6,147,992</b>	
<b>EXPENDITURES AND TRANSFERS-OUT:</b>				
Operating Budgets:				
Departmental:				
Agriculture	\$ 7,952	\$ 7,999	7,636	\$ 363
Corrections	353,876	346,328	339,265	7,063
Education	1,914,489	1,914,425	1,914,295	130
Governor	3,154	7,471	5,477	1,994
Health Care Policy and Financing	871,533	882,855	892,607	(9,752)
Higher Education	676,534	676,567	676,322	245
Human Services	432,263	431,442	429,758	1,684
Judicial Branch	177,812	181,150	180,395	755
Law	10,931	10,575	9,272	1,303
Legislative Branch	24,883	25,507	23,140	2,367
Local Affairs	31,790	34,043	30,167	3,876
Military Affairs	4,154	4,108	3,874	234
Natural Resources	26,823	27,008	26,734	274
Personnel	17,162	17,222	15,256	1,966
Public Health and Environment	22,226	22,727	22,631	96
Public Safety	43,222	44,632	44,020	612
Regulatory Agencies	1,765	1,765	1,730	35
Revenue	162,834	165,988	156,381	9,607
Transportation	296	299	242	57
Treasury	31,654	31,522	31,470	52
Transfers Not Appropriated by Department	468,297	470,179	470,179	-
Fiscal Year 1997-98 TABOR Refund (Notes II-A, II-D)	528,800	563,163	563,163	-
<b>SUB-TOTAL OPERATING BUDGETS</b>	<b>5,812,450</b>	<b>5,866,975</b>	<b>5,844,014</b>	<b>22,961</b>

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES - BUDGETARY BASIS  
BUDGET AND ACTUAL - GENERAL FUNDED  
FOR THE YEAR ENDED JUNE 30, 1999 (Continued)**

(DOLLARS IN THOUSANDS)	ORIGINAL APPROPRIATION	FINAL SPENDING AUTHORITY	ACTUAL	(OVER)/UNDER SPENDING AUTHORITY
Capital and Multi-Year Budgets:				
Departmental:				
Agriculture	2,070	1,773	339	1,434
Corrections	7,260	259,179	134,000	125,179
Education	6,066	5,036	898	4,138
Governor	-	23,511	12,130	11,381
Health Care Policy and Financing	6,838	1,930	251	1,679
Higher Education	158,900	294,936	105,743	189,193
Human Services	19,775	78,005	19,597	58,408
Judicial Branch	557	275	235	40
Military Affairs	936	2,842	1,303	1,539
Natural Resources	-	600	398	202
Personnel	25,793	23,279	18,839	4,440
Public Health and Environment	3,225	7,674	2,631	5,043
Public Safety	7,843	10,191	3,763	6,428
Revenue	-	5,675	873	4,802
Transportation	10,000	136,814	49,945	86,869
Budgets/Transfers Not Booked by Department	8,717	8,717	8,717	-
SUB-TOTAL CAPITAL AND MULTI-YEAR BUDGETS	257,980	860,437	359,662	500,775
TOTAL EXPENDITURES AND TRANSFERS-OUT	\$ 6,070,430	\$ 6,727,412	6,203,676	\$ 523,736
EXCESS OF REVENUES AND TRANSFERS-IN OVER (UNDER) EXPENDITURES AND TRANSFERS-OUT			\$ (55,684)	

See accompanying notes to the financial statements.

COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS

**COMBINED STATEMENT OF REVENUES, EXPENDITURES/EXPENSES,  
AND CHANGES IN FUND BALANCES/EQUITY - BUDGETARY BASIS  
BUDGET AND ACTUAL - CASH FUNDED  
FOR THE YEAR ENDED JUNE 30, 1999**

(DOLLARS IN THOUSANDS)

	ORIGINAL APPROPRIATION	FINAL SPENDING AUTHORITY	ACTUAL	(OVER)/UNDER SPENDING AUTHORITY
REVENUES AND TRANSFERS-IN:				
Sales and Other Excise Taxes			\$ 673,201	
Other Taxes			399,785	
Tuition and Fees			499,637	
Sales and Services			832,219	
Interest Earnings			187,017	
Other Revenues			657,411	
Transfers-In			3,572,376	
<b>TOTAL REVENUES AND TRANSFERS-IN</b>			<b>6,821,646</b>	

EXPENDITURES/EXPENSES AND TRANSFERS-OUT:

Operating Budgets:

Departmental:

Agriculture	\$ 18,253	\$ 18,204	16,771	\$ 1,433
Corrections	48,671	47,707	39,423	8,284
Education	1,880,954	1,865,189	1,861,207	3,982
Governor	9,620	12,549	8,813	3,736
Health Care Policy and Financing	42,296	69,759	64,221	5,538
Higher Education	1,337,161	1,334,312	1,282,335	51,977
Human Services	617,234	247,705	236,242	11,463
Judicial Branch	48,330	37,934	36,423	1,511
Labor and Employment	224,576	262,312	241,272	21,040
Law	18,893	19,101	17,306	1,795
Legislative Branch	2,837	4,337	2,146	2,191
Local Affairs	103,099	105,977	65,320	40,657
Military Affairs	799	1,499	1,263	236
Natural Resources	256,151	230,700	148,536	82,164
Personnel	285,470	286,129	262,563	23,566
Public Health and Environment	55,390	74,982	52,708	22,274
Public Safety	74,823	74,613	71,390	3,223
Regulatory Agencies	65,399	65,300	59,179	6,121
Revenue	523,687	553,141	479,049	74,092
State	17,273	17,308	14,136	3,172
Transportation	355,563	244,365	119,868	124,497
Treasury	960,027	960,267	928,838	31,429
<b>SUB-TOTAL OPERATING BUDGETS</b>	<b>6,946,506</b>	<b>6,533,390</b>	<b>6,009,009</b>	<b>524,381</b>

Capital and Multi-Year Budgets:

Departmental:

Corrections	578	3,247	1,645	1,602
Governor	-	5,336	8	5,328
Health Care Policy and Financing	51	51	7	44
Higher Education	46,608	46,446	17,404	29,042
Human Services	16,989	5,445	587	4,858
Military Affairs	-	268	133	135
Natural Resources	131,272	153,933	46,222	107,711
Personnel	1,643	4,440	2,447	1,993
Public Health and Environment	3,000	234	12	222
Public Safety	22	1,296	646	650
Regulatory Agencies	-	1,285	732	553
Revenue	1,916	1,175	73	1,102
Transportation	812,960	811,444	498,481	312,963
<b>SUB-TOTAL CAPITAL AND MULTI-YEAR BUDGETS</b>	<b>1,015,039</b>	<b>1,034,600</b>	<b>568,397</b>	<b>466,203</b>

TOTAL EXPENDITURES/EXPENSES AND TRANSFERS-OUT

\$ 7,961,545      \$ 7,567,990      6,577,406      \$ 990,584

EXCESS OF REVENUES AND TRANSFERS-IN OVER/(UNDER)  
EXPENDITURES/EXPENSES AND TRANSFERS-OUT

\$ 244,240

See accompanying notes to the financial statements.



**COMBINED STATEMENT OF REVENUES, EXPENDITURES/EXPENSES,  
AND CHANGES IN FUND BALANCES/EQUITY - BUDGETARY BASIS  
BUDGET AND ACTUAL - FEDERALLY FUNDED  
FOR THE YEAR ENDED JUNE 30, 1999**

(DOLLARS IN THOUSANDS)	ORIGINAL APPROPRIATION	FINAL SPENDING AUTHORITY	ACTUAL	(OVER)/UNDER SPENDING AUTHORITY
REVENUES AND TRANSFERS-IN:				
Federal Grants and Contracts			\$ 2,554,980	
TOTAL REVENUES AND TRANSFERS-IN			2,554,980	
EXPENDITURES/EXPENSES AND TRANSFERS-OUT:				
Capital and Multi-Year Budgets:				
Departmental:				
Agriculture	442	895	368	527
Corrections	6,266	7,577	6,605	972
Education	227,715	298,257	224,251	74,006
Governor	14,120	46,739	25,158	21,581
Health Care Policy and Financing	934,120	984,285	967,404	16,881
Higher Education	64,341	71,871	60,683	11,188
Human Services	422,683	784,196	556,167	228,029
Judicial Branch	1,693	5,535	3,158	2,377
Labor and Employment	90,083	133,900	87,307	46,593
Law	676	684	639	45
Local Affairs	38,151	77,019	32,776	44,243
Military Affairs	126,623	15,218	10,344	4,874
Natural Resources	14,010	35,693	21,316	14,377
Personnel	-	62	9	53
Public Health and Environment	147,385	188,257	149,640	38,617
Public Safety	13,467	57,436	25,507	31,929
Regulatory Agencies	798	1,854	1,413	441
Revenue	813	2,654	1,450	1,204
Transportation	219,046	829,927	337,690	492,237
Treasury	-	59,500	43,011	16,489
SUB-TOTAL CAPITAL AND MULTI-YEAR BUDGETS	2,322,432	3,601,559	2,554,896	1,046,663
TOTAL EXPENDITURES/EXPENSES AND TRANSFERS-OUT	\$ 2,322,432	\$ 3,601,559	2,554,896	\$ 1,046,663
EXCESS OF REVENUES AND TRANSFERS-IN OVER/(UNDER) EXPENDITURES/EXPENSES AND TRANSFERS-OUT			\$ 84	

See accompanying notes to the financial statements.

**COMBINED STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN FUND EQUITY  
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS  
FOR THE YEAR ENDED JUNE 30, 1999  
AND DISCRETELY PRESENTED COMPONENT UNITS**

(DOLLARS IN THOUSANDS)	PROPRIETARY FUND TYPES	
	ENTERPRISE	INTERNAL SERVICE
OPERATING REVENUES:		
Licenses and Permits	\$ 47	\$ -
Charges for Goods and Services	441,311	182,337
Investment and Rental Income	3,165	6,469
Federal Grants and Contracts	67,150	-
Other	913	35
<b>TOTAL OPERATING REVENUES</b>	<b>512,586</b>	<b>188,841</b>
OPERATING EXPENSES:		
Salaries & Fringe Benefits	44,739	20,467
Operating and Travel	113,377	150,360
Cost of Goods Sold	31,244	5,018
Depreciation	3,597	12,723
Intergovernmental Distributions	2,511	-
Prizes and Awards	225,499	-
Other	-	-
<b>TOTAL OPERATING EXPENSES</b>	<b>420,967</b>	<b>188,568</b>
<b>OPERATING INCOME (LOSS)</b>	<b>91,619</b>	<b>273</b>
NON-OPERATING REVENUES AND (EXPENSES):		
Taxes	-	-
Fines	1	575
Interest and Rents	2,563	3
Grants and Donations	1,685	-
Intergovernmental Distributions	(42,324)	-
Federal Grants and Contracts	642	-
State Funds	-	-
Debt Service	(33)	(1,677)
Other	-	-
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>(37,466)</b>	<b>(1,099)</b>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>54,153</b>	<b>(826)</b>
OPERATING TRANSFERS:		
Operating Transfer-In	372	702
Operating Transfer-Out	(45,205)	(3,043)
<b>TOTAL OPERATING TRANSFERS</b>	<b>(44,833)</b>	<b>(2,341)</b>
<b>NET INCOME/CHANGE IN RETAINED EARNINGS</b>	<b>9,320</b>	<b>(3,167)</b>
FUND EQUITY, FISCAL YEAR BEGINNING		
Additions (Deductions) to Contributed Capital (See Note III-N)	86,043	23,315
	1,914	589
<b>FUND EQUITY, FISCAL YEAR END</b>	<b>\$ 97,277</b>	<b>\$ 20,737</b>

COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS

<b>FIDUCIARY FUND TYPES</b>	<b>MEMORANDUM ONLY TOTAL</b>	
<b>NONEXPENDABLE TRUST</b>	<b>PRIMARY GOVERNMENT</b>	<b>COMPONENT UNITS</b>
\$ -	\$ 47	\$ -
-	623,648	249,847
12,590	22,224	18,265
-	67,150	-
31	979	18,533
12,621	714,048	286,645
-	65,206	106,050
-	263,737	97,416
-	36,262	49,514
-	16,320	22,065
-	2,511	-
-	225,499	-
-	-	7,384
-	609,535	282,429
12,621	104,513	4,216
-	-	30,041
-	576	-
-	2,566	16,931
-	1,685	-
-	(42,324)	-
-	642	-
-	-	4,533
-	(1,710)	(6,812)
-	-	(347)
-	(38,565)	44,346
12,621	65,948	48,562
763	1,837	2,701
(19,258)	(67,506)	-
(18,495)	(65,669)	2,701
(5,874)	279	51,263
584,079	693,437	435,387
-	2,503	18,394
\$ 578,205	\$ 696,219	\$ 505,044

**COMBINED STATEMENT OF CASH FLOWS  
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS  
FOR THE YEAR ENDED JUNE 30, 1999  
AND DISCRETELY PRESENTED COMPONENT UNITS**

(DOLLARS IN THOUSANDS)	PROPRIETARY FUND TYPES	
	ENTERPRISE	INTERNAL SERVICE
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash Received from:		
Fees for Service	\$ 26,583	\$ 138,947
Sales of Products	209,062	44,752
Grants and Contracts	68,510	-
Other Sources	11,527	21,948
Cash Payments to:		
Employees	(39,529)	(16,161)
Suppliers	(71,134)	(61,060)
Lottery Prizes and Sales Commissions	(66,373)	-
Health Claims and Premiums	-	(118,611)
Financial Institutions for Loan Losses	(41,110)	-
Other Governments	(3,166)	-
Other	(8,635)	(102)
Component Unit Cash Flows from Operating Activities	-	-
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>85,735</b>	<b>9,713</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>		
Transfers-In	422	702
Transfers-Out	(46,109)	(3,043)
Intergovernmental Distributions	(41,564)	-
Deposits Held in Custody	-	-
<b>NET CASH FROM NONCAPITAL FINANCING ACTIVITIES</b>	<b>(87,251)</b>	<b>(2,341)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Acquisition of Capital Assets	(4,057)	(2,008)
Proceeds from Sale of Capital Assets	22	94
Income from Property	721	5,219
Proceeds from Issuance of Capital Debt	51	-
Principal Paid on Capital Debt	(278)	-
Interest Payments	(299)	(1,629)
Capital Lease Payments	(109)	(8,627)
Taxes	-	-
Bond Defeasance and Refunding	-	-
Received from Borrowers	-	-
Disbursements to Borrowers	-	-
Capitalization Grants Received	-	-
<b>NET CASH FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(3,949)</b>	<b>(6,951)</b>

(Continued)

<b>FIDUCIARY FUND TYPES</b>	<b>MEMORANDUM ONLY TOTAL</b>	
<b>NONEXPENDABLE TRUST</b>	<b>PRIMARY GOVERNMENT</b>	<b>COMPONENT UNITS</b>
\$ -	\$ 165,530	\$ -
-	253,814	-
-	68,510	-
-	33,475	-
-	(55,690)	-
-	(132,194)	-
-	(66,373)	-
-	(118,611)	-
-	(41,110)	-
-	(3,166)	-
-	(8,737)	-
-	-	34,100
-	95,448	34,100
828	1,952	7,360
(18,988)	(68,140)	(4,951)
-	(41,564)	-
(17,675)	(17,675)	(1)
(35,835)	(125,427)	2,408
-	(6,065)	(25,742)
-	116	491
7,581	13,521	-
-	51	211,786
-	(278)	(24,255)
-	(1,928)	(11,626)
-	(8,736)	(6)
-	-	29,619
-	-	(40,999)
-	-	13,752
-	-	(89,698)
-	-	18,422
7,581	(3,319)	81,744

**COMBINED STATEMENT OF CASH FLOWS**  
**ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS**  
**FOR THE YEAR ENDED JUNE 30, 1999**  
**AND DISCRETELY PRESENTED COMPONENT UNITS (Continued)**

(DOLLARS IN THOUSANDS)	PROPRIETARY FUND TYPES	
	ENTERPRISE	INTERNAL SERVICE
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest and Dividends on Investments	4,880	1,273
Proceeds from Sales of Investments	-	-
Purchases of Investments	(242)	-
Net (Increase)Decrease in Investments	-	-
<b>NET CASH FROM INVESTING ACTIVITIES</b>	<b>4,638</b>	<b>1,273</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(827)</b>	<b>1,694</b>
<b>CASH AND POOLED CASH , FISCAL YEAR BEGINNING</b>	<b>89,212</b>	<b>33,750</b>
<b>CASH AND POOLED CASH, FISCAL YEAR END</b>	<b>88,385</b>	<b>35,444</b>
<b>RECONCILIATION TO THE COMBINED BALANCE SHEET</b>		
Add: Expendable Trust Funds	-	-
Investment and Pension Trust Funds	-	-
Agency Funds	-	-
<b>CASH AND POOLED CASH, FISCAL YEAR END</b>	<b>\$ 88,385</b>	<b>\$ 35,444</b>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH</b>		
<b>PROVIDED BY OPERATING ACTIVITIES</b>		
Operating Income (Loss)	\$ 91,619	\$ 273
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:		
Depreciation and Amortization	3,597	12,723
Investment/Rental Income and Interest Expense in Operating Income	(2,851)	(6,351)
Fines, Donations, and Grants and Contracts in NonOperating	2,328	575
Loss on Disposal of Fixed Assets	40	-
Interest Expense	-	-
Provision for Bad Debts	-	-
Net Changes in Assets and Liabilities Related to Operating Activities:		
(Increase) Decrease in Operating Receivables	787	(1,698)
(Increase) Decrease in Inventories	(855)	10
(Increase) Decrease in Other Operating Assets	359	25
Increase (Decrease) in Accounts Payable	2,128	254
Increase (Decrease) in Accrued Compensated Absences	135	(13)
Increase (Decrease) in Other Operating Liabilities	(11,552)	3,915
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>85,735</b>	<b>9,713</b>
<b>SUPPLEMENTARY INFORMATION - NONCASH TRANSACTIONS (See Note III-B):</b>		
Fixed Assets Transferred from General Fixed Asset Group of Accounts	\$ 1,914	\$ 500
Donation of Fixed Assets	1,069	
Unrealized Gains on Investments		
Loss on Disposal of Fixed Assets	30	
Assumption of Capital Lease Obligation	1,370	13,779

See accompanying notes to the financial statements.

<b>FIDUCIARY FUND TYPES</b>	<b>MEMORANDUM ONLY TOTAL</b>	
<b>NONEXPENDABLE TRUST</b>	<b>PRIMARY GOVERNMENT</b>	<b>COMPONENT UNITS</b>
27,726	33,879	14,585
75,728	75,728	256,979
(77,102)	(77,344)	(268,993)
-	-	(118,079)
26,352	32,263	(115,508)
(1,902)	(1,035)	2,744
63,123	186,085	74,124
61,221	185,050	76,868
793,028	793,028	45,101
19,122	19,122	-
250,926	250,926	-
\$ 1,124,297	\$ 1,248,126	\$ 121,969
\$ 12,621	\$ 104,513	\$ 9,948
-	16,320	22,065
(12,621)	(21,823)	228
-	2,903	-
-	40	-
-	-	7,321
-	-	11,331
-	(911)	(16,441)
-	(845)	162
-	384	1,427
-	2,382	(3,051)
-	122	399
-	(7,637)	711
-	95,448	34,100
4,915	\$ 2,414	
	1,069	
	4,915	
	30	
	15,149	

COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS

**STATEMENT OF NET ASSETS  
ALL PENSION AND INVESTMENT TRUST FUNDS  
AT JUNE 30, 1999  
AND DISCRETELY PRESENTED COMPONENT UNITS**

(DOLLARS IN THOUSANDS)	PRIMARY GOVERNMENT		COMPONENT UNITS
	INVESTMENT TRUST	PENSION TRUST	PENSION TRUST
	COLORADO COMPENSATION INSURANCE AUTHORITY	DEFINED CONTRIBUTION PLAN	UNIVERSITY OF COLORADO HOSPITAL AUTHORITY
ASSETS:			
Cash and Pooled Cash	\$ 19,122	\$ -	\$ -
Other Receivables, net	9,124	-	-
Investments	633,859	420	-
Externally Restricted Under Pension Plan	-	-	65,561
<b>TOTAL ASSETS</b>	<b>662,105</b>	<b>420</b>	<b>65,561</b>
LIABILITIES:			
Accounts Payable and Accrued Liabilities	-	1	-
Due To Other Funds	-	20	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>21</b>	<b>-</b>
NET ASSETS:			
Held in Trust for Pension Plan Participants	-	420	65,561
Held in Trust for Investment Trust Participants	662,105	-	-
Unreserved	-	(21)	-
<b>TOTAL NET ASSETS HELD IN TRUST FOR PARTICIPANTS</b>	<b>\$ 662,105</b>	<b>\$ 399</b>	<b>\$ 65,561</b>

See accompanying notes to the financial statements.

The Investment Trust and Pension Trust Fund balances of the Primary Government shown above are included in the Trust and Agency Fund Type balances shown on the *Combined Balance Sheet - All Fund Types, Account Groups, and Discretely Presented Component Units*. The Pension Trust Fund balances of the University of Colorado Hospital Authority shown above are included in the Component Units column of the *Combined Balance Sheet - All Fund Types, Account Groups, and Discretely Presented Component Units*.



**STATEMENT OF CHANGES IN NET ASSETS  
ALL PENSION AND INVESTMENT TRUST FUNDS  
FOR THE YEAR ENDED JUNE 30, 1999  
AND DISCRETELY PRESENTED COMPONENT UNITS**

(DOLLARS IN THOUSANDS)	PRIMARY GOVERNMENT		COMPONENT UNITS
	INVESTMENT TRUST	PENSION TRUST	PENSION TRUST
	COLORADO COMPENSATION INSURANCE AUTHORITY	DEFINED CONTRIBUTION PLAN	UNIVERSITY OF COLORADO HOSPITAL AUTHORITY
ADDITIONS:			
Additions By Participants	\$ 321,299	\$ 399	\$ 4,807
Investment Income	26,646	21	3,497
Employee Deferral Fees	-	29	-
TOTAL ADDITIONS	347,945	449	8,304
DEDUCTIONS:			
Deductions By Participants	475,811	-	2,023
Administrative Expense	-	50	411
TOTAL DEDUCTIONS	475,811	50	2,434
NET INCREASE (DECREASE) IN ASSETS	(127,866)	399	5,870
NET ASSETS AVAILABLE			
Beginning of the Year	789,971	-	59,691
End of the Year	\$ 662,105	\$ 399	\$ 65,561

See accompanying notes to the financial statements.

COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS

**COMBINED BALANCE SHEET  
ALL COLLEGE AND UNIVERSITY FUNDS  
AT JUNE 30, 1999**

(DOLLARS IN THOUSANDS)	CURRENT FUNDS		LOAN FUNDS	ENDOWMENT FUNDS
	UNRESTRICTED	RESTRICTED		
ASSETS:				
Cash and Pooled Cash	\$ 168,817	\$ 1,910	\$ 3,520	\$ 6,549
Accounts Receivable:				
Tuition, Fees, Charges for Services, net	57,111	21,594	79	-
Intergovernmental	1,088	38,081	215	-
Other	2,121	-	187	5
Subtotal Accounts Receivable	60,320	59,675	481	5
Loans and Notes Receivable, net	907	5	82,157	-
Due From Other Funds	3,462	4,955	1	14
Inventories	23,193	-	-	-
Other Current Assets	16,297	325	26	-
Investments	199,213	43,256	5,158	75,605
Plant Facilities:				
Land and Improvements	-	-	-	4,323
Buildings and Improvements, net	-	-	-	-
Leasehold Improvements, net	-	-	-	-
Construction in Progress	-	-	-	-
Equipment, net	-	-	-	-
Library Books	-	-	-	-
Other Fixed Assets	-	-	-	-
Subtotal Plant Facilities	-	-	-	4,323
Other Long-Term Assets	3,922	-	-	-
TOTAL ASSETS	\$ 476,131	\$ 110,126	\$ 91,343	\$ 86,496
LIABILITIES:				
Warrants Payable	\$ 10,424	\$ 628	\$ 1	\$ -
Accounts Payable and Accrued Liabilities	92,927	25,027	82	-
Due To Other Funds	13,849	3,513	-	1,730
Deferred Revenue	74,254	5,576	-	-
Other Current Liabilities	14,910	260	1,536	75
Capital Lease Obligations	-	-	-	-
Notes and Bonds Payable	49	28	-	-
Accrued Compensated Absences	79,575	253	-	-
Other Long-Term Liabilities	29,606	467	200	-
TOTAL LIABILITIES	315,594	35,752	1,819	1,805
FUND BALANCE:				
Investment in Fixed Assets	-	-	-	-
Restricted:	-	74,374	89,524	84,691
Unrestricted:				
Designated	150,111	-	-	-
Undesignated	10,426	-	-	-
TOTAL FUND BALANCE	160,537	74,374	89,524	84,691
TOTAL LIABILITIES AND FUND BALANCE	\$ 476,131	\$ 110,126	\$ 91,343	\$ 86,496

See accompanying notes to the financial statements.

**COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS**

<b>PLANT FUNDS</b>			<b>MEMORANDUM ONLY</b>	
<b>UNEXPENDED</b>	<b>RETIREMENT OF INDEBTEDNESS</b>	<b>INVESTMENT IN PLANT</b>	<b>AGENCY FUNDS</b>	<b>TOTALS</b>
\$ 77,915	\$ 5,293	\$ -	\$ 7,893	\$ 271,897
256	253	-	906	80,199
640	-	-	36	40,060
192	105	-	-	2,610
1,088	358	-	942	122,869
-	-	-	-	83,069
16,149	426	-	1	25,008
-	-	-	-	23,193
849	-	-	29	17,526
148,013	13,688	-	3,664	488,597
-	-	178,880	-	183,203
-	-	1,659,449	-	1,659,449
-	-	18,497	-	18,497
277,198	-	-	-	277,198
-	-	550,589	-	550,589
-	-	277,497	-	277,497
-	-	901	-	901
277,198	-	2,685,813	-	2,967,334
666	-	996	-	5,584
\$ 521,878	\$ 19,765	\$ 2,686,809	\$ 12,529	\$ 4,005,077
\$ 50	\$ -	\$ -	\$ 81	\$ 11,184
16,058	2,836	-	4,554	141,484
1,762	-	1,954	44	22,852
288	-	198	289	80,605
2,245	25	3,895	7,561	30,507
38,230	213	82,831	-	121,274
65,300	1,019	274,884	-	341,280
-	-	-	-	79,828
-	211	3,975	-	34,459
123,933	4,304	367,737	12,529	863,473
-	-	2,319,072	-	2,319,072
397,945	15,461	-	-	661,995
-	-	-	-	150,111
-	-	-	-	10,426
397,945	15,461	2,319,072	-	3,141,604
\$ 521,878	\$ 19,765	\$ 2,686,809	\$ 12,529	\$ 4,005,077

COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS

**COMBINED STATEMENT OF CHANGES IN FUND BALANCE  
ALL COLLEGE AND UNIVERSITY FUNDS  
FOR THE YEAR ENDED JUNE 30, 1999**

(DOLLARS IN THOUSANDS)	CURRENT FUNDS		LOAN FUNDS	ENDOWMENT FUNDS
	UNRESTRICTED	RESTRICTED		
REVENUES AND OTHER ADDITIONS:				
Tuition and Fees	\$ 623,110	\$ -	\$ -	\$ -
Federal Grants and Contracts	9,981	694,788	1,355	-
State and Local Grants and Contracts	557	32,496	-	-
Private Gifts, Grants, and Contracts	1,336	137,586	63	81
Indirect Cost Recoveries	95,552	-	-	-
Investment Income	22,605	5,530	392	6,059
Sales and Services of Educational Activities	102,533	68	-	-
Sales and Services of Auxiliaries and Hospitals	296,685	-	-	-
Gain (Loss) on Debt Extinguishment	-	-	-	-
Interest on Loans Receivable	-	-	2,078	-
Retirement of Indebtedness	-	-	-	-
Additions to Plant Facilities	-	-	-	-
Other Revenues and Additions	56,780	488	619	1,785
TOTAL REVENUES AND OTHER ADDITIONS	1,209,139	870,956	4,507	7,925
EXPENDITURES AND OTHER DEDUCTIONS:				
Educational and General:				
Instructional	711,968	95,772	-	-
Research	34,582	349,642	-	-
Public Service	54,530	46,091	-	-
Academic Support	165,271	8,851	-	-
Student Services	123,467	12,274	-	-
Institutional Support	178,314	12,340	-	-
Operation of Plant	128,034	1,026	-	-
Scholarships and Fellowships	37,778	290,109	-	-
Subtotal Educational and General	1,433,944	816,105	-	-
Auxiliaries and Hospitals	274,765	5,368	-	-
Indirect Cost Charges	-	95,155	397	-
Loan Cancellation and Write-off	-	-	1,489	-
Expended for Plant Facilities	-	-	-	-
Retirement of Indebtedness	-	-	-	-
Interest on Indebtedness	-	-	-	-
Disposal of Plant Facilities	-	-	-	-
Other Expenditures and Deductions	12	127	428	210
TOTAL EXPENDITURES AND OTHER DEDUCTIONS	1,708,721	916,755	2,314	210
TRANSFERS BETWEEN FUNDS - (ADDITIONS)/DEDUCTIONS:				
Mandatory Transfers (In) Out	45,117	702	(462)	(208)
Nonmandatory Transfers (In) Out	72,293	6,649	64	(1,348)
Net Operating Transfers From State Funds	(608,291)	(53,275)	-	(200)
TOTAL EXPENDITURES, DEDUCTIONS AND TRANSFERS	1,217,840	870,831	1,916	(1,546)
NET INCREASE (DECREASE) IN FUND BALANCE	(8,701)	125	2,591	9,471
FUND BALANCE, JULY 1	169,238	74,249	86,933	75,220
FUND BALANCE, JUNE 30	\$ 160,537	\$ 74,374	\$ 89,524	\$ 84,691

See accompanying notes to the financial statements.

**COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS**

<b>PLANT FUNDS</b>			<b>MEMORANDUM</b>
<b>UNEXPENDED</b>	<b>RETIREMENT OF INDEBTEDNESS</b>	<b>INVESTMENT IN PLANT</b>	<b>ONLY TOTALS</b>
\$ -	\$ -	\$ -	\$ 623,110
439	168	-	706,731
702	-	-	33,755
5,134	479	3,428	148,107
-	-	-	95,552
8,794	1,047	-	44,427
-	-	-	102,601
-	-	-	296,685
-	(28)	(486)	(514)
-	-	-	2,078
3,468	-	23,276	26,744
168	-	231,506	231,674
7,712	-	3,248	70,632
26,417	1,666	260,972	2,381,582
-	-	-	807,740
-	-	-	384,224
-	-	-	100,621
-	-	-	174,122
-	-	-	135,741
-	-	-	190,654
-	-	-	129,060
-	-	-	327,887
-	-	-	2,250,049
-	-	-	280,133
-	-	-	95,552
-	-	-	1,489
188,455	-	-	188,455
395	26,443	-	26,838
994	20,514	34	21,542
-	-	33,343	33,343
2,874	154	1,846	5,651
192,718	47,111	35,223	2,903,052
122	(45,255)	(16)	-
(77,928)	421	(151)	-
(121,437)	-	-	(783,203)
(6,525)	2,277	35,056	2,119,849
32,942	(611)	225,916	261,733
365,003	16,072	2,093,156	2,879,871
\$ 397,945	\$ 15,461	\$ 2,319,072	\$ 3,141,604

## NOTES TO THE FINANCIAL STATEMENTS

### NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying general purpose financial statements of the State of Colorado have been prepared in conformance with generally accepted accounting principles for governments as prescribed by the Governmental Accounting Standards Board (GASB), which is the primary standard setting body for establishing governmental accounting and financial reporting principles.

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, the disclosed amount of contingent liabilities at the date of the financial statements, and the reported amounts of revenues, expenditures/expenses during the reporting period. Actual results could differ from those estimates.

#### A. REPORTING ENTITY

For financial reporting purposes, the State of Colorado's primary government includes all funds and account groups of the state, its departments, agencies, and state funded institutions of higher education that make up the state's legal entity. The state's reporting entity also includes those component units, which are legally separate entities, for which the state's elected officials are financially accountable.

Financial accountability is defined in GASB Statement No. 14, "The Financial Reporting Entity." The state is financially accountable for those entities for which the state appoints a voting majority of the governing board, and either is able to impose its will upon the entity or there exists a financial benefit or burden relationship with the state. For those entities that the state does not appoint a voting majority of the governing board, GASB Statement No. 14 includes them in the reporting entity if they are fiscally dependent. Entities that do not meet the criteria for inclusion may still be included if it would be misleading to exclude them.

Discretely presented in the combined financial statements for the state are the following entities:

- Denver Metropolitan Major League Baseball Stadium District
- University of Colorado Hospital Authority
- Colorado Water Resources and Power Development Authority
- Colorado Travel and Tourism Authority
- Colorado Uninsurable Health Insurance Plan

With the exception of the University of Colorado Hospital Authority, the majority of each governing board for these entities is appointed by the Governor and confirmed by the

Senate. The Board of Regents of the University of Colorado appoints the board of the University of Colorado Hospital Authority.

The University of Colorado Hospital Authority, the Colorado Uninsurable Health Insurance Plan, and the Colorado Travel and Tourism Authority are included because they present a financial burden on the state. The Baseball Stadium District is included because its board serves at the pleasure of the Governor, and therefore, the state is able to impose its will upon the entity. The Water Resources and Power Development Authority is also included because the state is able to impose its will upon the authority. Detailed financial information may be obtained directly from these organizations.

The following related organizations, for which the state appoints a voting majority of their governing boards, are not part of the reporting entity based on the criteria of GASB Statement No. 14:

- Colorado Compensation Insurance Authority (D.B.A. Pinnacol Assurance)
- Colorado Educational and Cultural Facilities Authority
- Colorado Student Obligation Bond Authority
- Colorado Health Facilities Authority
- Colorado Agricultural Development Authority
- Colorado Housing and Finance Authority
- Colorado Sheep and Wool Authority
- Colorado Beef Council Authority
- Fire and Police Benefit Association
- The State Board of the Great Outdoors Colorado Trust Fund

Even though the appointment of governing boards of these authorities is similar to those included in the reporting entity, the state does not impose its will, nor does it have a financial benefit or burden relationship with these entities. Detailed financial information may be obtained directly from these organizations.

Various college and university foundations exist for the benefit of the related state higher education institution. These entities are included in the various note disclosures if they qualify as related parties.

The state has entered a joint operating agreement with the Huerfano County Hospital District to provide patient care at the Colorado State Veterans Nursing Home at Walsenburg. The facility is owned by the state but is operated by the hospital district under a twenty year contract that is renewable at the district's option for successive ten year terms up to 99 years from the original commencement date in November 1993.

The state's contract with the district states that the district is responsible for funding the operating deficits of the nursing home; however, since the state owns the nursing home, it retains ultimate financial responsibility for the home. Only the state's share of assets, liabilities, revenues and expenses associated with the joint operation are shown in these financial statements. These include the land, building, and some of the equipment for the nursing home as well as revenues and expenses associated with the state's on-site contract administrator. The state's pass-through of U.S. Veterans Administration's funds to the district is also shown as revenue and expense of the state.

## B. FUND STRUCTURE

### Primary Government

The financial activities of the state are organized on the basis of individual funds and account groups. Each fund is a separate accounting entity, in which the operations are recorded in discrete sets of self-balancing accounts that comprise the assets, liabilities, fund equity, revenues and expenditures, or expenses, of that entity. For financial statement presentation, similar funds have been combined into fund types and categories.

### GOVERNMENTAL FUNDS

#### General Fund

Transactions related to resources obtained and used for those services traditionally provided by state government, which are not accounted for in other funds, are accounted for in the General Fund. Resources obtained from federal grants that support general governmental activities are accounted for in the General Fund consistent with applicable legal requirements.

#### Special Revenue Funds

Transactions related to resources obtained from specific sources, and restricted to specific purposes are accounted for in the special revenue funds. The individual funds include the Highway Fund, the Wildlife Fund, the Labor Fund, the Gaming Fund, and the Water Projects Construction Fund.

#### Debt Service Fund

This fund accounts for the accumulation of resources, principally transfers from other funds, for the payment of long-term debt principal and interest. The primary debt serviced by this fund consists of certain long-term lease purchase agreements.

#### Capital Projects Fund

Transactions related to resources obtained and used for acquisition, construction, or improvement of state owned facilities are accounted for in the capital projects fund.

### PROPRIETARY FUNDS

#### Enterprise Funds

These funds account for operations that are financed and operated in a manner much like private business enterprises. Costs of providing goods and services to the public, including depreciation, are recovered primarily through user charges.

#### Internal Service Funds

These funds account for the operations that provide goods or services on a cost-reimbursement basis to state agencies.

### FIDUCIARY FUND TYPES

#### Trust and Agency Funds

These funds account for assets held by the state in a trustee capacity or as an agent for other organizations or individuals. They include agency funds, expendable and nonexpendable trust funds, investment trust funds, and pension trust funds.

Agency funds are used to account for assets held for other funds, governments, or individuals. They are custodial in nature and do not involve the measurement of operations.

The expendable trust fund classification is used when both the principal and revenue earned may be expended for purposes designated by the trust agreement.

Nonexpendable trust funds require that the principal of the fund remains intact while only the earnings of the fund are expendable.

Individual investment trust funds are used to account for investments that are not in the treasurer's investment pool but are managed by the state treasurer for external entities.

Pension trust fund is used to account for the assets and liabilities arising from the contributions and benefits payable to participants in one of the state's pension plans. Participation in this plan is limited to select employees primarily legislators. Most state employees are covered by another plan operated by the Public Employees Retirement Association. (See Note V).

### ACCOUNT GROUPS

#### General Fixed Assets Account Group

Land, buildings, equipment and other capital assets, of the governmental fund types are accounted for in this group. Capital assets of the proprietary, trust, and the college and university funds are recorded in their respective funds and may be depreciated there. Infrastructure is not recorded in the state's accounting system or financial statements.

#### General Long-term Debt Account Group

This group accounts for long-term liabilities of the governmental type funds, such as general liability, lease purchase

obligations, employee leave obligations, and employee workers' compensation claims. It also accounts for short-term risk management liabilities for which expendable financial resources are not available. Long-term obligations of the proprietary funds, trust funds, and the college and universities are accounted for in their respective funds.

### COLLEGE AND UNIVERSITY FUNDS

These funds account for the operations of the state-supported system of higher education. The College and University Funds consist of the following funds:

Current Funds Unrestricted account for economic resources which are expendable for any purpose in accomplishing the institutions' primary objectives.

Current Funds Restricted account for resources received from donors or other outside agencies, primarily the federal government, that are restricted for specific purposes.

Loan Funds account for resources available for student loans.

Endowment Funds account for resources contributed by donors. While the principal portion of the contribution must remain intact, earnings may be added to the principal or expended for restricted or unrestricted purposes.

Plant Funds account for resources available, acquisition costs, debt service requirements, and liabilities related to acquiring or repairing institutional properties.

Agency Funds account for resources held by the institution, acting in the capacity as agent, for distribution to designated beneficiaries.

### Component Units

The Denver Metropolitan Major League Baseball Stadium District uses proprietary fund accounting in preparation of its financial statements. The Colorado Uninsurable Health Insurance Plan uses practices prescribed or permitted by the state's Division of Insurance. However, the Plan has recast its statements to conform to generally accepted accounting principles. The financial information for both entities is presented as of December 31, 1998.

The Colorado Water Resources and Power Development Authority uses proprietary fund accounting except for its expendable trust fund, which uses governmental fund accounting, and its agency fund, which records assets and liabilities on the modified accrual basis. The Authority's financial information is presented as of December 31, 1998.

The University of Colorado Hospital Authority and the Colorado Travel and Tourism Authority use proprietary fund accounting for their operations. The Hospital Authority reports its defined benefit retirement plan as a pension trust fund in accordance with Governmental Accounting

Standards Board Statements No. 25 and No. 27. Financial information for the Hospital Authority is presented as of June 30, 1999. Financial information for the Travel and Tourism Authority is presented as of December 31, 1998.

### C. BASIS OF ACCOUNTING

#### Primary Government

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. Nonexpendable trust funds and proprietary funds are accounted for on a flow of economic resources measurement focus.

Governmental fund types, expendable trust funds, and agency funds are reported on the modified accrual basis. This basis of accounting recognizes revenues when they are measurable and available to finance current operations or to liquidate liabilities existing at fiscal year-end.

Historical data, adjusted for economic trends, is used in the estimation of the following accruals:

- Sales, use, liquor, and cigarette taxes are accrued based on filings received and an estimate of filings due by June 30.
- Net income taxes from individuals, corporations, and trusts are accrued based on current income earned by the taxpayer before June 30. Quarterly filings, withholding statements, and other historical data are used to estimate the taxpayer's current income. The revenue is accrued net of an allowance for uncollectable taxes.

Revenues earned under the terms of agreements with other governments or private sources are recorded at the time that the related expenditures are made.

Expenditures are recognized during the period in which the fund liability is incurred, except for accumulated employee leave time, principal and interest on long-term debt, which is recorded when due, risk management liabilities in excess of the available current financial resources appropriated for that purpose, and inventories which are generally considered expenditures when consumed.

Special reporting treatment at year-end is accorded to encumbrances. In the General Fund, a reserve for encumbrances is recorded at year-end for the appropriation that will be rolled-forward to cover encumbrances. In the Capital Projects Fund and the Highway Fund, a reserve for encumbrances is established for the contracted legal obligations of the funds.



Proprietary fund types, and nonexpendable, investment and pension trust funds are reported on the full accrual basis. Using this basis, revenues are recognized when earned, and expenses, including depreciation, are recognized when incurred.

College and university funds are reported on the accrual basis, except for depreciation related to plant fund assets which is generally not recorded, and revenues and expenditures related to summer school programs which are recorded primarily in the subsequent fiscal year in accordance with the National Association of College and University Business Officer's College and University Business Administration.

The state has determined that proprietary and non-expendable trust funds will apply all applicable GASB pronouncements, regardless of issue date, as well as the following pronouncements issued on or before November 10, 1989: FASB Statements and Interpretations, Accounting Principle Board Opinions, and Accounting Research Bulletins, unless those pronouncements conflict with, or contradict, GASB pronouncements.

### Component Units

The University of Colorado Hospital Authority has elected to adopt the provisions of the American Institute of Certified Public Accountants' Audit and Accounting Guide for Health Care Organizations, which are required for financial statements for periods beginning on or after June 15, 1996. Under these provisions, the hospital has qualified as a governmental entity. In applying governmental GAAP, the hospital has elected to apply the provisions of all relevant pronouncements of FASB, including those issued after November 30, 1989 that do not conflict with or contradict GASB pronouncements.

### D. ELIMINATIONS

Substantially all intrafund transactions and balances of the primary government have been eliminated. Substantially all interfund transactions are classified as operating transfers-in or operating transfers-out after the revenues and expenditures/expenses are reported on each of the operating statements.

### E. INSURANCE

The state has agreements with the Colorado Compensation Insurance Authority (CCIA), a related party, to administer a Paid Loss/Retro Plan for workers' compensation insurance claims through June 30, 1996. For claims arising after that date, the state is self-insured for workers' compensation. The state reimburses CCIA

for the current cost of claims paid and related administrative expenses. Actuarially determined liabilities are accrued for claims to be paid in future years.

The state insures its property through private carriers and is self-insured for general liability for both its officials and employees.

### F. TOTAL COLUMN ON COMBINED STATEMENTS

The total columns on the combined statements for the primary government are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Nor are they comparable to a consolidation, as interfund eliminations have not been made in the aggregation of this data.

### G. CASH AND POOLED CASH

#### Primary Government

For purposes of reporting cash flows, cash and pooled cash is defined as cash-on-hand, demand deposits, certificates of deposit with financial institutions, and pooled cash with the state treasurer.

#### Component Units

The University of Colorado Hospital Authority and the Colorado Uninsurable Health Insurance Plan consider highly liquid investments with an initial maturity of three months or less to be cash equivalents.

The Denver Metropolitan Major League Baseball Stadium District, and the Colorado Water Resources and Power Development Authority consider investments with a maturity of three months or less when purchased to be cash equivalents.

The Colorado Travel and Tourism Authority considers highly liquid debt instruments with maturities generally of three months or less to be cash equivalents.

### H. INVENTORY

Inventories of the various state agencies primarily comprise finished goods inventories held for resale by Correctional Industries, and consumable items such as office and institutional supplies, fuel, and maintenance items.

Inventories of the governmental funds are stated at cost, while inventories of the proprietary funds are stated at the lower of cost or market. The state uses various valuation methods (FIFO, average, etc.) depending upon the state agency. The method used in each agency is consistent from year to year.

Consumable inventories that are deemed material are expended at the time they are consumed. Immaterial consumable inventories are expended at the time of purchase, while inventories held for resale are expensed at the time of sale.

## I. INVESTMENTS

For the primary government, items classified as investments, including those held by the state treasurer and represented as pooled cash, are both short and long-term investments. These are stated at fair value except for certain money market investments (See Note III-G). Investments that do not have an established market are reported at their estimated fair value.

The state treasurer records interest based on book yield as adjusted for amortization of premiums and discounts.

## J. PROPERTY, PLANT, AND EQUIPMENT

### Primary Government

Capital assets are carried at cost on the balance sheet. Donated capital assets are carried at their fair market value at the date of donation. The state capitalizes assets whose cost exceeds \$5,000.

Generally, the state does not capitalize interest during the construction of general fixed assets. General fixed assets are not depreciated. Assets in proprietary and nonexpendable trust are depreciated using the straight-line method.

The following useful lives are used for depreciation:

Buildings	25-40 years
Improvements other than buildings	10-17 years
Furniture, machinery, and equipment	5-12 years

### Component Units

The Denver Metropolitan Major League Baseball Stadium District and the University of Colorado Hospital Authority capitalize interest during the construction of fixed assets.

## K. DEFERRED REVENUE

With the exception of higher education funds, revenues received from the federal government and other program sponsors are deferred until the related expenditures are made. In addition, it is the policy of the state's higher education institutions to defer summer school tuition to the following fiscal year.

## L. ACCRUED COMPENSATED ABSENCES LIABILITY

### Primary Government

State law concerning the accrual of sick leave was changed effective July 1, 1988. After that date all employees in classified permanent positions within the State Personnel System accrue sick leave at the rate of 6.66 hours per month. Total sick leave per employee is limited to their respective accrued balance on July 1, 1988 plus 360 additional hours. After earning the maximum accrual each employee may convert five hours of sick leave to one hour of annual leave. Employees are paid for one-fourth of their unused sick leave upon death or retirement.

Annual leave is earned at increasing rates based on employment service longevity. In no event can a classified employee accumulate more than 42 days of annual leave at the end of a fiscal year. Employees are paid 100% of their annual leave balance upon leaving state service.

Compensated absence liabilities related to the governmental funds are recorded in the General Long-Term Debt Account Group. For all other fund types, both current and long-term portions are recorded as individual fund liabilities.

### Component Units

Employees of the University of Colorado Hospital Authority use paid time off (PTO) for vacation, holidays, short-term illness, and personal absences. Extended illness pay (EIP) is used to continue salary during extended absences due to medical disability or serious health conditions. Both PTO and EIP earnings are based on length of service. The hospital records PTO expense as earned. Accrued EIP is based solely on amounts estimated to become payable to that portion of the employee base which will ultimately retire from the Hospital.

The Colorado Water Resources and Power Development Authority recognizes unused vacation benefits as they are earned.

## M. FUND EQUITY

Reserved fund balance indicates that a portion of fund equity is not available for expenditure, or is legally segregated for a specific use. Designated fund balances are not legally segregated but indicate tentative management plans for future use of funds.

The fund balance of the General Fund is reserved as provided by statute or as provided by generally accepted accounting principles. The unreserved portion of fund equity on the budgetary basis is available for appropriation or working capital. Since the state is prohibited by its Constitution from incurring general obligation debt, the General Fund surplus on the budgetary basis must be positive at year-end.

Reserves of fund equity at June 30, include:

Reserved for Encumbrances - In the General Fund, this reserve is for the portion of the Fiscal Year 1998-99 appropriation that was encumbered for goods and services that were not received before June 30, 1999 due to extenuating circumstances. Thus, the specific appropriation related to these items is rolled-forward to Fiscal Year 1999-00.

In the Special Revenue and Capital Projects Funds this reserve represents purchase orders, contracts and long-term contracts related to construction of major capital projects. Since the resources of these funds are often received after the long-term contracts are executed and recorded as encumbrances, the unreserved undesignated amount may reflect a deficit. This deficit will be funded by future proceeds of the fund.

Reserved for Other Specific Purposes - These reserves are used to indicate that a portion of fund balance is restricted as to its use. The restriction of the representative assets may have been placed there by their donor in the case of fiduciary funds, by statute in the General and other governmental type funds, or reserved for special purposes such as the payment of debt principal in the case of the Debt Service Fund.

In the college and university funds, all fund balances with the exception of the Current Unrestricted Fund are reserved to indicate the restrictions of available assets to specific purposes of these funds.

Reserved for Long-Term Assets and Long-Term Receivables - These reserves in the governmental funds are used to reserve the portion of fund balance that relates to long-term interfund receivables and other long-term assets. These assets are not currently available for appropriation.

Reserved for Statutorily Specified Amounts - Colorado Revised Statutes 24-75-201.1(d)(III) requires that four percent of the amount appropriated for expenditure from the General Fund be reserved for that fiscal year. In Fiscal Year 1998-99, this amount should be \$188.12 million. Under generally accepted accounting principles only \$4.85 million was available to meet this reserve requirement. However, due to delayed recognition of excess revenue refunds under the state's budgetary basis, the reserve requirement was met and legal compliance was achieved. (See Note II-A)

Article X, Section 20 (TABOR) of the State Constitution requires the reservation of three percent or more of the 1998-99 fiscal year spending for emergencies. Fiscal year spending is defined in TABOR as all spending and reserve increases except for spending from certain excluded revenues. (See Note II-D)

Designated Unreserved - In the Capital Projects Fund, this designation represents amounts appropriated but not encumbered by contracts. In the Fiduciary Funds, this designation represents the cumulative net earnings of the Controlled Maintenance Trust Fund. In the College and University Funds, this designation represents the fund balance of the higher education auxiliary activities in the Current Unrestricted Fund.

## N. OUTSTANDING ENCUMBRANCES

The state uses encumbrance accounting as an extension of formal budgetary integration in all funds except the College and University Funds. Under this procedure, purchase orders and contracts for expenditures of money are recorded to reserve an equivalent amount of the related appropriation.

Encumbrances do not constitute expenditures or liabilities. They lapse at year-end unless specifically brought forward to the subsequent year, committing the subsequent year's available appropriation.

**NOTE II. BUDGETS - LEGAL COMPLIANCE**

**A. BUDGETARY BASIS**

The budgetary fund types used by the state differ from the generally accepted accounting fund types. The budgetary fund types are general, cash, and federal funds. For budgetary purposes, cash funds are all funds received by the state that have been designated to support specific expenditures. Federal funds are revenues received from the Federal government. General-purpose revenues are not designated for specific expenditures.

Eliminations of transfers and intrafund transactions are not made in the budgetary funds if those transactions are under budgetary control. Thus, revenues and expenditures in these funds are shown at their gross amounts. This results in several instances of duplicate recording of revenues and expenditures. An expenditure of one budgetary fund may be shown as a transfer-in or revenue in another budgetary fund and then be shown again as an expenditure in the second fund.

For budget purposes, depending on the accounting fund type involved, expenditures/expenses are determined using the modified accrual or accrual basis of accounting with the following exceptions. Unrealized gains and losses on investments are not recognized as changes in revenue. Refunds under Article X, Section 20 (TABOR) of the State Constitution are reductions of revenue for accounting purposes, but they are shown as expenditures for budgetary purposes. These expenditures are recognized in the year that the refunds are paid, not in the year the refund liability arises.

**B. BUDGETARY PROCESS**

The financial operations of the legislative, judicial, and executive branches of state government, with the exception of custodial funds or federal moneys not requiring matching state funds, are controlled by annual appropriation made by the General Assembly. The Department of Transportation's portion of the Highway Fund is appropriated to the State Transportation Commission. Within the legislative appropriation, the Commission may appropriate the specific projects and other operations of the Department. In addition, the Commission may appropriate available fund balance from their portion of the Highway Fund.

The legislative appropriation is constitutionally limited to the unrestricted funds held at the beginning of the year plus revenues estimated to be received during the year as determined by the budgetary basis of accounting. The original appropriation by the General Assembly in the

Long Appropriations Bill segregates the budget of the state into its operating and capital components. The majority of the capital budgets are accounted for in the Capital Projects Fund, with the primary exception being budgeted capital funds used for infrastructure.

The Governor has line item veto authority over the Long Appropriations Bill, but the General Assembly may override each individual line item veto by a two-thirds majority vote in each house.

General and cash funded appropriations, with the exception of capital projects, lapse at year-end unless executive action is taken to roll-forward all or part of the remaining unspent budget authority. General funded appropriations that meet the strict criteria for roll-forward are reserved in the General Fund at year-end. Since capital projects appropriations are generally available for three years after appropriation, significant amounts of the capital budgets remain unexpended at fiscal year-end.

The appropriation controls the combined expenditures and encumbrances of the state, in the majority of the cases, to the level of line item within the agency. Line items are individual lines in the official budget document and vary from specific payments for specific programs to single appropriations at the agency level. The institutions of higher education are appropriated at the governing board level. Statutes allow the Judicial and Executive Branches, at year-end, to transfer legislative appropriations within departments for expenditures of like purpose. The appropriation may be adjusted in the following session of the General Assembly by a supplemental appropriation.

On the *Combined Statement of Revenues, Expenditures/Expenses, and Changes in Fund Balances/Equity - Budgetary Basis - Budget and Actual*, the column titled Original Appropriation consists of the Long Appropriations Act including anticipated federal funds, special bills, and any statutorily authorized appropriations. The column titled Final Spending Authority includes the original appropriation, federal funds actually awarded, supplemental appropriations of the legislature, and other miscellaneous budgetary items.

**C. OVEREXPENDITURES**

Depending on the accounting fund type involved, expenditures/expenses are determined using the modified accrual or accrual basis of accounting even if the accrual will result in an overexpenditure. If earned cash

revenues plus available fund balance, and earned federal revenues, are less than cash and federal expenditures, then an overexpenditure occurs even if the expenditures did not exceed the total legislative line item appropriation.

The state controller may allow certain overexpenditures of the legal appropriation with the approval of the Governor. If the controller restricts the subsequent year appropriation for the overexpenditure, the agency is required to seek a supplemental appropriation from the General Assembly or reduce their subsequent year's expenditures.

Overexpenditures at June 30, 1999, for which the controller has restricted a future appropriation are:

- The Medical Services Program of Medicaid in the Department of Health Care Policy and Financing overexpended its appropriation of general funds by \$11,880,399 and its appropriation of cash funds by \$806,927.
- The Metropolitan State College of Denver overexpended its appropriation of cash funds by \$427,867 when its expenditures exceeded its revenues and available fund balance. The excess expenditures were for the purchase of computer and networking equipment to address the year 2000 computer problem.
- The Division of Administrative Hearings in the Department of Personnel overexpended its appropriation of cash funds by \$19,998 when expenditures exceeded revenue earned and the available fund balance. The division experienced unusually large retirement payments for sick and annual leave during Fiscal Year 1998-99.
- The Human Resource Services section of the Department of Personnel overexpended its appropriation of cash funds by \$21,004. The overexpenditure occurred when start-up costs associated with the new Defined Contribution Plan exceeded revenues generated under contract with plan vendors.
- The Department of Human Services manages the Aid to Needy Disabled – State Only Grant Program. The department incurred expenditures greater than its general fund appropriation for this program by \$981,444 due to an increase in caseload. However, an allowed appropriation transfer of \$481,444 resulted in a net overexpenditure of \$500,000.

As provided by Colorado Revised Statutes 24-75-109, the

state controller has the authority to allow unlimited over-expenditures in the Medicaid program. The Department of Human Services is allowed \$1 million of over-expenditures not related to Medicaid and unlimited overexpenditures for self-insurance of its workers' compensation plan. Statute also allows overexpenditures up to \$1 million in total for the remainder of the executive branch. An additional \$1 million of transfers and overexpenditure are allowed for the Judicial Branch.

A separately issued report comparing line item expenditures to authorized budget is available upon request from the State Controller's Office.

## D. TAX, SPENDING, AND DEBT LIMITATIONS

Certain state revenues, primarily taxes and fees, are limited under Article X, Section 20 (TABOR) of the State Constitution. The growth in these revenues from year to year is limited to the rate of population growth plus the rate of inflation. The constitution also requires voter approval for any new tax, tax rate increase, or new debt. These limitations apply to the state as a whole, not to individual funds, departments or agencies of the state. Annual revenues that exceed the constitutional limitation must be refunded, unless voters approve otherwise.

The state exceeded the revenue growth limitation in Fiscal Year 1996-97, 1997-98, and 1998-99. A liability was accrued in the General Fund as a reduction of tax revenues for the current year amount exceeding the limitation (\$679.63 million). The Fiscal Year 1998-99 refund and outstanding unpaid refunds from prior years are shown on the *Combined Balance Sheet - All Fund Types and Discretely Presented Component Units* as TABOR Refund Liability.

Colorado Revised Statutes 24-75-201 requires that the accrual of the TABOR Refund not be included in the General Fund budgetary fund balance (General Fund Surplus) in the year in which the excess revenues were accrued. Instead, the budgetary fund balance is reduced in the following year by reporting an expenditure equal to the excess revenue reduced by any amount the voters authorize the state to retain. Therefore, the *Combined Statement of Revenues, Expenditures/Expenses, and Changes in Fund Balances/Equity, Budget and Actual - All Budgeted Funds* shows \$563.2 million expenditure related to the Fiscal Year 1997-98 TABOR refund.

A separately issued audited report of TABOR computations for Fiscal Year 1998-99 will be available from the State Controller's Office in early 2000.

**E. BUDGET TO GAAP RECONCILIATION**

The *Combined Statement of Revenues, Expenditures/Expenses, and Changes in Fund Balances/Equity, Budget and Actual - All Budgeted Funds* compares those revenues and expenditures that are legislatively appropriated or otherwise legally authorized. College and university funds, with the exception of the state-appropriated amounts are excluded from this statement.

Certain expenditures on a generally accepted accounting principle (GAAP) basis such as bad debt expense and

depreciation, are not budgeted by the General Assembly. These expenditures are shown as "GAAP Expenditures Not Budgeted" on the *Combined Statement of Revenues, Expenditures/Expenses, and Changes in Fund Balances/Equity, Budget and Actual - All Budgeted Funds*.

Some transactions considered expenditures for budgetary purposes, such as capital purchases in proprietary fund types, are not expenditures on a GAAP basis.

**(DOLLARS IN THOUSANDS)**

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
<b>BUDGETARY BASIS:</b>				
Revenues and Transfers-In:				
General	\$ 5,623,379	\$ -	\$ -	\$ 524,613
Cash	2,529,538	1,845,466	16,663	57,825
Federal	2,115,898	348,558	-	10,161
Sub-Total Revenues and Transfers-In	10,268,815	2,194,024	16,663	592,599
Expenditures/Expenses and Transfers-Out				
General Funded	5,844,014	-	-	359,662
Cash Funded	2,544,515	1,780,860	16,427	44,546
Federally Funded	2,121,403	347,728	-	10,158
Expenditures/Expenses and Transfers-Out	10,509,932	2,128,588	16,427	414,366
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out - Budget Basis	(241,117)	65,436	236	178,233
(Increase)/Decrease in TABOR Refund	(116,471)	-	-	-
Increase/(Decrease) in Unrealized Gains/Losses	(108,376)	(10,492)	-	(12,032)
Increase for Budgeted Non-GAAP Expenditures	668	14,257	-	-
Increase/(Decrease) for GAAP Expenditures Not Budgeted	105,665	-	-	8,184
Increase/(Decrease) for GAAP Revenue Adjustments	(9,739)	-	-	(15)
Increase/(Decrease) for Non-Budgeted Funds	-	-	-	-
Excess of Revenues and Transfers-In Over (Under) Expenditures and Transfers-Out - GAAP Basis	(369,370)	69,201	236	174,370
FUND BALANCE, JULY 1 - GAAP BASIS	718,011	803,916	4,475	398,186
Prior Period Adjustments	(2,900)	-	-	-
FUND BALANCE, JUNE 30 - GAAP BASIS	\$ 345,741	\$ 873,117	\$ 4,711	\$ 572,556

COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS

These expenditures are shown as "Budgeted Non-GAAP Expenditures." Some transactions considered revenues for budgetary purposes, such as intrafund sales, are not considered GAAP revenues. Some events, such as the recognition of unrealized gains/losses on investments and the current year TABOR liability affect revenues on a GAAP basis but not on the budgetary basis. These events and transactions are shown as "GAAP Revenue Adjustments." The inclusion of these revenues and

expenditures in the *Combined Statement of Revenues, Expenditures/Expenses, and Changes in Fund Balances/-Equity, Budget and Actual - All Budgeted Funds* is necessary to reconcile fund balance.

A reconciliation of the *Combined Statement of Revenues, Expenditures/Expenses, and Changes in Fund Balances/-Equity, Budget and Actual - All Budgeted Funds* to the fund balances of the GAAP fund types follows:

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS			TOTAL PRIMARY GOVERNMENT
ENTERPRISE	INTERNAL SERVICE	TRUST & AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	COLLEGE AND UNIVERSITY FUNDS	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,147,992
474,611	191,682	448,331	-	-	1,257,530	6,821,646
67,791	-	12,572	-	-	-	2,554,980
542,402	191,682	460,903	-	-	1,257,530	15,524,618
-	-	-	-	-	-	6,203,676
442,496	192,103	309,627	-	-	1,246,832	6,577,406
63,653	-	11,954	-	-	-	2,554,896
506,149	192,103	321,581	-	-	1,246,832	15,335,978
36,253	(421)	139,322	-	-	10,698	188,640
-	-	-	-	-	-	(116,471)
(733)	(259)	(18,963)	-	-	(2,011)	(152,866)
2,983	200	13	-	-	-	18,121
(27,269)	(2,098)	(12)	-	-	-	84,470
-	-	-	-	-	-	(9,754)
-	-	(127,447)	155,060	-	253,046	280,659
11,234	(2,578)	(7,087)	155,060	-	261,733	292,799
86,043	23,315	2,122,893	1,575,763	-	2,879,871	8,612,473
-	-	288,007	-	-	-	285,107
\$ 97,277	\$ 20,737	\$ 2,403,813	\$ 1,730,823	\$ -	\$ 3,141,604	\$ 9,190,379

**NOTE III. OTHER ACCOUNTING DISCLOSURES**

**A. CASH AND POOLED CASH**

**Primary Government**

The State Treasury acts as a bank for all state agencies, with the exception of the University of Colorado. Moneys deposited in the Treasury are invested until the cash is needed. Interest earnings on these investments are credited to the General Fund, unless a specific statute directs otherwise. Where a fund category has a deficit cash position, that deficit has been reclassified to an interfund payable to the General Fund. The detailed composition of the cash and investments is shown in the annual Treasurer's Report.

State agencies are authorized by various statutes to deposit funds in accounts outside the custody of the State Treasury. Legally authorized deposits include demand deposits and certificates of deposit. The state's cash management policy is to invest all major revenues as soon as the moneys are available within the banking system. Electronic transfers are used by the state to enhance availability of funds for investment purposes.

Colorado statutes require protection of public moneys in banks beyond that provided by the federal insurance corporations. The Public Deposit Protection Act in Colorado Revised Statutes 11-10.5-107(5) requires all eligible depositories holding public deposits to pledge designated eligible collateral having market value equal to at least 102% of the deposits exceeding those amounts insured by federal insurance.

The state maintains accounts and certificates of deposits for various purposes at locations throughout the state. Cash balances not required for immediate use are deposited either through the investment pool administered by the state treasurer or by the fund custodians.

The state categorizes its cash into three categories as to their risk:

- Category 1 is federally insured deposits, or deposits fully collateralized with securities held by the state or its agent in the state's name.
- Category 2 is deposits uninsured but fully collateralized with securities held by the pledging financial institution's trust department or agent in the state's name.
- Category 3 is uncollateralized. This includes any bank balance that is collateralized with securities held by the pledging financial institution, or by its

trust department or agent, but not in the state's name.

At June 30, 1999, the state had cash balances in all funds with a carrying value of \$899.5 million. The bank balances of these funds are categorized by risk as follows:

Risk Category	Bank Balance June 30
1	\$ 750,650,596
2	175,513,081
3	228,642
<b>TOTAL</b>	<b>\$ 926,392,319</b>

The Cash and Pooled Cash line on the financial statements includes \$3,035.6 million of claims of the state's funds in the treasurer's pooled cash. At June 30, 1999, the treasurer had invested \$2,973.5 million of the pool with the balance in demand deposits and certificates of deposit.

**Component Units**

At December 31, 1998, the Colorado Water Resources and Power Development Authority had federally insured cash deposits with a bank balance of \$193,541 and deposits collateralized in single institution pools of \$12,169.

At December 31, 1998 the Denver Metropolitan Major League Baseball Stadium District had federally insured cash deposits with a bank balance of \$33,405. They also had \$12,946,887 in money market funds invested in obligations of the U.S. Government or its agencies.

At December 31, 1998, the Colorado Travel and Tourism Authority had federally insured cash deposits with a bank balance of \$100,000 and uncollateralized and uninsured deposits of \$129,628.

**B. NONCASH TRANSACTIONS IN THE PROPRIETARY FUND TYPES**

In the proprietary fund types, noncash transactions occur that do not affect the *Combined Statement of Cash Flows, All Proprietary Fund Types and Similar Trust Funds and Discretely Presented Component Units*. These transactions are summarized at the bottom of the statement and are explained as follows:



- Correctional Industries, an enterprise activity, recorded \$1,062,021 of revenues and expense related to receipt and distribution of federal surplus property. Correctional Industries exchanged no cash in the underlying transactions.
- The State Fair Authority, an enterprise fund, received \$1,874,038 of fixed assets from the General Fixed Assets Account Group.
- The State Nursing Homes, an enterprise activity, received \$39,923 of fixed assets contributed by the Capital Projects Fund, \$7,378 from donated fixed assets, and assumed \$24,878 of lease obligations for the purchase of fixed assets. They also lost \$1,310 on the disposal of fixed assets.
- Guaranteed Student Loan (GSL), an enterprise activity, assumed \$1,345,367 in lease and note obligations for the purchase of equipment. GSL also recorded a \$28,631 loss on disposal of equipment.
- Central Services, an internal service activity, increased their capital lease obligations by \$13,778,939 to acquire additional vehicles for their fleet program.
- The Public Safety Fund, an internal service fund, received \$499,900 from the General Fixed Assets Account Group related to the purchase of an aircraft that was funded by the Capital Projects Fund.
- Nearly all proprietary funds incurred unrealized gains/losses on investments or on the Treasurer's pooled cash. The unrealized loss on the Treasurer's pool changed cash balances, but the gain/loss on investments individually held did not result in changes in cash balances. Note III-G shows the combined effect of these two sources of unrealized loss.

## C. RECEIVABLES

### Primary Government

The tax receivable of \$889.7 million results from the recording of self-assessed taxes on the modified accrual basis. The other receivables of \$298.2 million are net of a deduction of \$80.1 million in allowance for doubtful accounts.

### Component Units

The Colorado Water Resources and Power Development Authority had loans receivable of \$355.7 million and \$279.0 million at December 31, 1998 and 1997, respectively. During 1998 they made new loans of \$87.8 million and canceled, or received repayments for existing loans of \$11.1 million.

The University of Colorado Hospital Authority has a significant concentration of patient accounts receivable with Medicare (25 percent), Medicaid (9 percent), and Blue Cross (7 percent). However, the authority's management does not believe that there are any credit risks associated with these payers. Further, the authority continually monitors and adjusts its reserves and allowances associated with these receivables. Net patient service revenue under the Medicare and Medicaid programs in Fiscal Year 1998-99 and 1997-98 were approximately \$97.6 million and \$99.1 million, respectively.

Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payers, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payers. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods, as final settlements are determined.

## D. INVENTORY

Inventories of \$8.25 million in the General Fund at June 30, 1999, consisted of \$7.26 million of consumable inventories, and \$.98 million of food donated to the Department of Human Services.

## E. PREPAIDS, ADVANCES, AND DEFERRED CHARGES

In the General Fund, this account consists primarily of Medicaid payments in advance made to mental health and health care providers by the Department of Health Care Policy and Financing. Charges in the College and University Funds related to summer school are deferred to Fiscal Year 1999-00 to match the deferral of summer school tuition.

## F. INTERFUND BALANCES

Individual interfund receivable and payable balances at June 30, 1999 are:

(Amounts in Thousands)

Fund	Interfund Receivables	Interfund Payables
General Fund	\$ 39,131	\$ 35,247
Special Revenue Funds		
Highway	6,682	941
Wildlife	1,668	9
Labor	412	-
Gaming	7,856	34,761
Water Projects	208	8,000
Capital Projects Funds	1,922	1,468
Enterprise Funds		
Guaranteed Student Loan	-	1
State Lottery	-	17,417
Prison Canteens	22	-
Correctional Industries	321	124
Other Enterprise Activities	4	1
Internal Service Funds		
Central Services	76	7
Telecommunications	3	1,069
Highways	5	-
Administrative Hearings	1	-
Expendable Trust Funds		
Unemployment Insurance	26	-
State Treasurer	13,861	-
Severance Tax Fund	10,002	-
Land Board	-	3,428
Conservation Trust Fund	7,000	-
Deferred Compensation Plan	103	103
Other Expendable Trusts	-	10
Pension Trust Funds	-	20
Nonexpendable Trust Funds		
State Lands	131	-
Controlled Maintenance	-	237
Other Nonexpendable Trusts	10	-
Agency Funds		
Revenue	6,273	4,003
Treasury	8,750	-
Other Agency Funds	245	22
College and University Funds		
Unrestricted	3,462	13,849
Restricted	4,955	3,513
Loan	1	-
Endowment	14	1,730
Unexpended Plant Fund	16,149	1,762
Retirement of Indebtedness	426	-
Investment in Plant	-	1,954
Agency	1	44
Totals	\$ 129,720	\$ 129,720

## G. INVESTMENTS

### Primary Government

The state holds investments both for its own benefit and as an agent for certain entities as provided by law. The state does not invest its funds with any external investment pool, rather, funds not required for immediate payments are administered by the authorized custodian of the funds or pooled and administered by the state treasurer (See Note III-H).

The state treasurer maintains an agency fund for the Great Outdoors Colorado Program (GOCO), a related party. At June 30, 1999 and 1998 the treasurer had \$48.9 million and \$62.0 million at fair value, respectively, of GOCO's funds on deposit and invested. The treasurer also maintains an individual investment trust fund for the Colorado Compensation Insurance Authority (CCIA), a related party. At June 30, 1999 and 1998, the treasurer had \$653.0 and \$779.1 million at fair value, respectively, of CCIA's funds on deposit and invested.

Colorado Revised Statutes 24-75-601.1 authorizes the type of investments that the state may hold. In general, the statute requires securities that are of the highest quality as determined by national rating agencies, those guaranteed by another state or the federal government, or a registered money market fund whose policies meet criteria set forth in the statute.

The state categorizes the custodial risks of its investments into the following categories:

- Category A is those investments that are insured or registered securities held by the state or its agent in the state's name.
- Category B is those investments that are uninsured and unregistered, with securities held by the counterparty's trust department or agent in the state's name.
- Category C is those investments that are uninsured and unregistered, with securities held by the counterparty or its agent, but not in the state's name.

Mutual funds and certain other investments are not categorized as to custodial risk because ownership is not evidenced by a security.

The following table lists the state's investments by type and risk category:

# COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS

(Amounts in Thousands)

Type of Investment*	Risk Category			Total Fair Value
	A	B	C	
U.S. Government Securities	\$ 1,937,907	\$ 12,318	\$ 27,001	\$ 1,977,226
Bankers' Acceptance	41,310	-	-	41,310
Commercial Paper	487,368	-	-	487,368
Corporate Bonds	701,487	-	1,046	702,533
Corporate Securities	5,901	-	10,840	16,741
Repurchase Agreements	30,514	-	-	30,514
Asset Backed Securities	1,245,900	-	671	1,246,571
Other	213	139	-	352
Subtotal	<u>\$ 4,450,600</u>	<u>\$ 12,457</u>	<u>\$ 39,558</u>	4,502,615
Uncategorized				530,133
Total				<u>\$ 5,032,748</u>

\*Note: Amounts include the treasurer's pool and individual investment accounts.

The following schedule reconciles deposits and investments to the financial statements for the primary government:

(Amounts in Thousands)

Footnote Amounts	Carrying Amount
Deposits (Note III-A)	\$ 899,466
Investments	5,032,748
Total	<u>\$ 5,932,214</u>
Combined Balance Sheet Amounts	
Cash and Pooled Cash	\$ 3,845,404
Investments	1,759,494
Rights Under Deferred Compensation	327,316
Total	<u>\$ 5,932,214</u>

The fair value of the state's investments are determined from quoted market prices except for money market investments which are reported at amortized cost which approximates market.

Realized gains from the sale of investments related to the Treasurer's pooled cash were \$1,723,116 for Fiscal Year 1998-99. Excluding the Individual Investment Trust Fund, and the Deferred Compensation Plan, the state realized \$675,188 of net gains from the sale of investments of other funds during Fiscal Year 1998-99.

The calculation of realized gains and losses is independent of the calculation of the net change in the fair value of investments. Realized gains and losses on investments held in more than one fiscal year and sold in the current year were included as a change in the fair value of investments in those prior periods.

The following schedule shows the state's net unrealized gains and (losses) by fund category for Fiscal Years 1998-99

and 1997-98. It excludes the Deferred Compensation Plan, an expendable trust fund, and agency funds because realized gains of these funds are not available to the state's programs.

(Amounts in Thousands)

Fund Type	Gain/(Loss)	
	Fiscal Year 1998-99	Fiscal Year 1997-98
Individual Investment Accounts	\$ (29,046)	\$ 22,774
General Fund	(11,513)	7,592
State Lands	(7,218)	5,245
Controlled Maintenance Trust	(6,282)	6,607
Labor	(5,743)	4,945
Capital Projects	(3,864)	1,533
Highways	(3,076)	1,890
Current Funds - Unrestricted	(2,061)	(1,888)
Water Conservation Construction	(854)	476
Wildlife	(795)	439
Renewal and Replacement	(596)	(1,049)
Colorado Gaming Fund	(517)	293
Colorado Student Loan Program	(389)	206
Unexpended Plant Funds	(347)	(2,392)
Retirement of Indebtedness	(263)	380
Severance Tax Trust Fund	(257)	199
State Employee Group Insurance	(248)	128
Colorado Lottery Fund	(234)	129
Other Expendable Trusts	(161)	48
Other Nonexpendable Trusts	(57)	55
Correctional Industries	(40)	22
Other Enterprise Funds	(36)	36
Loan Fund	(36)	(60)
Treasurer's Expendable Trust	(30)	18
State Nursing Homes	(23)	13
Conservation Trust Fund	(17)	6
Transportation	(10)	7
State Fair Authority	(7)	(5)
Business Enterprise Program	(3)	2
Debt Service	(1)	1
Current Funds - Restricted	229	1,045
Endowment Fund	238	3,790
Totals	<u>\$ (73,257)</u>	<u>\$ 52,485</u>

## COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS

### Component Units

The state's component units have adopted Governmental Accounting Standards Board Statement No. 31 Accounting and Financial Reporting for Certain Investments and for External Investment Pools (GASB 31), which requires all debt and equity securities to be reported at fair value. The fair values are based on quoted market prices, if available, or estimated using quoted market prices for similar securities.

Colorado Water Resources and Power Development Authority's implementation of GASB 31 did not affect interperiod investment comparability since the change to fair value at December 31, 1997 was not material.

Colorado statutes specify investment instruments meeting defined rating and risk criteria in which governmental units may invest. The risk criteria are defined the same as for the primary government.

In Fiscal Year 1998-99, the University of Colorado Hospital Authority realized a net gain on investments of \$7.2 million and unrealized gain of \$6.0 million. The unrealized gain represented a \$1.3 million decline in the unrealized fair value of investments from the prior fiscal year.

The following table lists the component units' investments by type and risk category:

(Amounts in Thousands)

Type of Investment	Risk Category			Total Fair Value
	A	B	C	
U.S. Government Securities	\$ 79,619	\$ -	\$ 8,152	\$ 87,771
Repurchase Agreements	-	-	120,771	120,771
Corporate Bonds	54,050	-	-	54,050
Equity Securities	45,701	-	-	45,701
Subtotal	\$ 179,370	\$ -	\$ 128,923	308,293
Uncategorized				196,083
Total				\$ 504,376

### H. TREASURER'S INVESTMENT POOL

Participation in the treasurer's pool is mandatory for all state agencies with the exception of the University of Colorado. The treasurer determines the fair value of the pool's investments at each month-end for performance tracking purposes. Short-term realized gains and losses and interest earnings, adjusted for amortization of premium and discounts, are distributed monthly prorated to the average of the participant's daily balance during the month if the participant is authorized to receive interest and investment earnings by statute.

Colorado Revised Statutes 24-36-113 authorizes the state treasurer to enter collateralized securities lending agreements. During Fiscal Year 1998-99, the treasurer loaned U.S. government and federal agencies' securities held for the Colorado Compensation Insurance Authority to Morgan Stanley. The treasurer also loaned U.S. government and federal agencies securities held for the Colorado Treasury Pool, the Public School Permanent Fund, and the Controlled Maintenance Trust Fund to Deutsche Bank. Morgan Stanley and Deutsche Bank pay the treasurer an agreed upon fee for use of these securities. Collateral is deposited and held in a custodial bank.

Currently, collateral held by the custodial bank includes A-rated or better domestic corporate bonds, however, the agreement allows collateral to include government and federal agencies' securities as well. Corporate securities held as collateral must equal at least 105 percent of the market value of the loaned securities, while government securities must equal at least 102 percent of the market value. The treasurer does not have the authority to pledge or sell collateral securities without borrower default nor does the treasurer accept cash as collateral.

Morgan Stanley, acting as the principal, and Deutsche Bank, acting as agent and fiduciary, are directly responsible for the safeguarding of assets. Each carries a financial institution bond that is substantially more than the amount required by the New York Stock Exchange. On June 30, 1999, the market value of securities on loan from the Colorado Compensation Insurance Authority account was \$179,888,721. The market value of the collateral securities pledged was \$190,922,550. At June 30, 1999, the market value of the securities on loan from the other three funds was \$1,329,520,668, and the market value of the related pledged collateral was \$1,372,358,703.

# I. PROPERTY, PLANT, AND EQUIPMENT

## Primary Government

A summary of fixed assets by account groups and fund types follows:

(Amounts in Thousands)

	General Fixed Assets Account Group	Enterprise Funds	Internal Service Funds	Fiduciary Funds	College & University Funds	Totals
Land and Improvements	\$ 218,800	\$ 9,110	\$ -	\$ 7,549	\$ 183,203	\$ 418,662
Buildings and Improvements	1,038,352	26,797	847	42	1,679,178	2,745,216
Equipment	328,768	32,203	106,871	628	550,724	1,019,194
Library Books and Holdings	2,743	-	-	3,833	277,497	284,073
Construction in Progress	130,597	379	10,068	-	277,198	418,242
Other	11,563	58	16,978	-	901	29,500
Less: Accumulated Depreciation	-	(33,737)	(78,704)	(2)	(1,367)	(113,810)
Totals	\$ 1,730,823	\$ 34,810	\$ 56,060	\$ 12,050	\$ 2,967,334	\$ 4,801,077

A statement of changes in general fixed assets for the year ended June 30, 1999 is shown below:

(Amounts in Thousands)

	Beginning Balance July 1	Additions	Deductions	Net Change	Ending Balance June 30
Land and Improvements	\$ 202,591			\$ 16,209	\$ 218,800
Buildings and Improvements	852,534			185,818	1,038,352
Equipment	343,302			(14,534)	328,768
Library Books and Holdings	2,743			-	2,743
Construction in Progress	163,256			(32,659)	130,597
Other	11,337			226	11,563
Totals	\$ 1,575,763	\$ 220,937	\$ 65,877	\$ 155,060	\$ 1,730,823

## Component Units

At December 31, 1998, the Colorado Travel and Tourism Authority reported office equipment, net of accumulated depreciation, of \$5,901.

The Colorado Water Resources and Power Development Authority reported furniture and fixtures, net of accumulated depreciation, of \$102,453 at December 31, 1998.

The Denver Metropolitan Major League Baseball Stadium District reported land and improvements,

buildings, and other property and equipment, of \$184.2 million and \$188.9 million, net of accumulated depreciation, at December 31, 1998 and 1997 respectively.

At June 30, 1999, the University of Colorado Hospital Authority reported gross amounts for land, buildings and improvements of \$165.6 million, equipment of \$88.2 million, and construction in progress of \$11.6 million. Accumulated depreciation related to these fixed assets was \$94.3 million.

**J. OTHER LONG-TERM ASSETS**

In the governmental funds, the state has reserved the fund balance for long-term assets and long-term loans receivable. The loans in the Special Revenue Fund are made to local entities by the Water Conservation Board for the purpose of constructing water projects in the state. These loans are made for periods ranging from 10 to 40 years at interest rates of 2 to 4 percent. The loans require the local entities or districts to make a yearly payment of principal and interest.

**K. FUND BALANCE DEFICITS**

The fund deficit of \$281.9 million in undesignated fund equity of the Special Revenue Funds is the result of reserving fund balance for purchase orders and long-term contracts related to highway construction. This deficit will be funded from future proceeds of the Highway Fund.

The Administrative Hearings Fund, an internal service fund, had a retained earnings deficit of \$61,874 at June 30, 1999 and a deficit of \$106,822 at June 30, 1998.

The Defined Contribution Fund, a pension trust fund, had an unreserved undesignated net asset deficit of \$21,004 at June 30, 1999. The deficit resulted because administrative expenditures of establishing and managing the plan exceeded the revenues available for that purpose.

The State Fair Authority, an enterprise fund, had a retained earnings deficit of \$1,328,459 and \$777,614 respectively at June 30, 1999 and June 30, 1998.

**L. FUND EQUITY**

Fund equities reserved for other specific purposes at June 30, 1999 are:

(Amounts in Thousands)					
Reserved For	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Fiduciary Funds
Unemployment Benefits	\$	\$	\$	\$	\$ 743,925
CCIA Individual Investment Trust Fund					662,105
Deferred Compensation Plan					327,567
Public School Permanent Moneys					299,985
Benefits for Injured Workers		150,062			
Water Conservation Construction		93,587			
Wildlife, Parks and Outdoor Recreation	1,088	70,866			874
Severance Tax	31,756				40,745
Family Issues Cash Fund	39,404				
Colorado Gaming Fund		38,203			
Hazardous Substances Response	31,393				
Controlled Maintenance Trust Fund					30,948
Uninsurable Health Insurance Plan	20,137				
Mineral Leasing	18,315				
Energy Conservation	14,132				
Victims of Crime	1,322				11,387
Public School Fund	10,878				
Species Conservation	10,278				
Petroleum Storage Tank Fund	10,068				
Nat. Resources Damage Recovery Fund	8,376				
Mined Land Reclamation	225				7,867
Uranium Mill Tailing Removal	7,136				
Workers Compensation Regulation	7,131				
Limited Gaming Impact Fund	6,207				
General Liability Fund	5,945				
Economic Development Moneys	5,630				
Old Age Pension Stabilization	5,000				
Drug Offenders Surcharge Fund	4,860				
Debt Retirement			4,711		
Federal or Other Restrictions				4,568	
Disaster Emergency Fund	4,462				

COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS

(Continued)

(Amounts in Thousands)

Reserved For	General Fund	Special Revenue Funds	Debt Service Fund	Capital Projects Funds	Fiduciary Funds
Children's Basic Health Plan	4,081				
Central Indexing System	4,020				
Distributed Data Processing		3,693			
Aviation Fund	3,597				
Public Safety Communications Fund	3,473				
Secretary of State's Fees	3,458				
Real Estate Recoveries					2,963
Supreme Court Grievance Committee					2,737
Employment Support Fund	2,604				
Public Employees Social Security	2,567				
Brand Inspection Fund	2,562				
Patient Benefit Fund					2,391
Regulatory License and Fee Adjustment	2,349				
Treasurer's Escheats Fund					2,130
Disabled Telephone Users Fund	1,902				
Uniform Commercial Credit Code	1,860				
Housing Rehabilitation Revolving Loans					1,822
Motor Carrier Fund	1,714				
Emergency Medical Services		1,489			
Infant Immunization	1,469				
LEAF		1,414			
Unemployment Revenue Fund	1,313				
Art in Public Places	1,219				
Department of Law Custodial Fund	1,208				
Dealer License Board Fund	1,203				
State Rail Bank Fund	1,182				
Environmental Response Fund	1,129				
Off Highway Vehicles Fund	1,071				
Alcohol Driver Safety Fund	1,048				
Waste Tire Recycling Fund	1,018				
Low Income Telephone Assistance	1,016				
Comprehensive Health Education	1,014				
Other Special Purpose Programs	34,116	33			11,656
Totals	\$ 325,936	\$ 359,347	\$ 4,711	\$ 4,568	\$ 2,149,102

## M. PRIOR PERIOD ADJUSTMENTS

### Primary Government

On the *Combined Statement of Revenues, Expenditures, and Changes in Fund Balances, All Governmental Fund Types, Expendable Trust Funds, and Discretely Presented Component Units*, the fund balance of the General Fund decreased by \$2,900,187. This adjustment was to correct the under-recording of General Fund expenditures related to the Medicaid Program in Fiscal Year 1997-98. The adjustment did not cause the Department of Health Care Policy and Financing to report an overexpenditure because the Legislature made

an appropriation in 1999 to the Fiscal Year 1997-98 budget.

On the *Combining Statement of Revenues, Expenditures, and Changes in Fund Balances Expendable Trust Funds*, the fund balance of the Deferred Compensation Plan, an expendable trust fund, increased by \$288,341,104. This adjustment reflects the implementation of Governmental Accounting Standards Board Statement No. 32 Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans

that requires such plans to be reported in an expendable trust fund. The Plan was previously an agency fund. The fund balance of the Other Expendable Trust funds decreased by \$334,114 when the administrative portion of the deferred compensation plan was reclassified from an Other Expendable Trust fund to the Deferred Compensation Plan.

## N. TRANSFERS BETWEEN FUNDS

Major operating transfers between funds for the fiscal year ended June 30, 1999, were as follows:

(Amounts in Thousands)

Transfer	Amount
General Fund to Higher Education	\$ 661,012
General Fund to Capital Construction	472,259
Capital Construction to Higher Education	117,770
Capital Construction to Highway Fund	49,945
Lottery Fund to Conservation Trust Fund	33,859
Gaming Fund to General Fund	32,360
School Income Expendable Trust to General Fund	30,324
Highway Fund to General Fund	22,852
Wildlife Fund to Capital Construction Fund	20,712
Controlled Maintenance Trust to Capital Construction	17,625
Capital Construction to Debt Service Fund	16,427
General Fund to Highway Fund	11,609
Treasurer's Expendable Trust to General Fund	9,084
Lottery Fund to Wildlife Fund	8,465
Capital Construction to General Fund	8,452
Water Projects Construction Fund to General Fund	4,706
General Fund to Water Projects Construction Fund	3,821
Higher Education to General Fund	3,425
Other Expendable Trust Funds to General Fund	3,150
Gaming Fund to Highway Fund	3,066
Severance Tax Trust to General Fund	3,015
Highway Fund to Capital Construction	2,930
Wildlife Fund to General Fund	2,762
Central Services to General Fund	1,779
Prison Canteens to Capital Construction	1,607
State Lands to General Fund	1,220
Victims Compensation Trust Fund to General Fund	1,116
Other	11,767
Total	<u>\$ 1,557,119</u>

In addition to the above transfers, residual equity transfers were made to the proprietary funds from the governmental funds and the General Fixed Assets Account Group. In the proprietary funds, these transfers are shown as "Additions To Contributed Capital" in the fund equity section of the *Combined Statement of Revenues, Expenses, and Changes in Fund Equity, All Proprietary Fund Types, Similar Trust Funds, and Discretely Presented Component Units* in the amount of \$2,503,240. This amount comprises the following transactions:

- The State Fair Authority, an enterprise fund, received \$1,874,038 of fixed assets from the General

Fixed Assets Account Group. Previously the Department of Agriculture reported these fairground fixed assets in the General Fixed Assets Account Group. The account group does not have an operating statement; thus, there is not a corresponding transfer-out.

- The State Nursing Homes, an enterprise fund, received \$39,923 of fixed assets from the General Fixed Assets Account Group that were funded by the Capital Projects Fund and are shown as additions to contributed capital. The account group does not have an operating statement; thus, there is not a corresponding transfer-out.
- The Public Safety Fund, an internal service fund, received \$499,900 from the General Fixed Assets Account Group related to the purchase of an aircraft that was funded by the Capital Projects Fund. The transfer is shown as additions to contributed capital. The account group does not have an operating statement; thus, there is not a corresponding transfer-out.
- The Department of Transportation transferred \$89,379 from the Highway Fund, a special revenue fund, to the Highways Internal Service Fund.

The advances from private or public sources in the Capital Projects Fund on the *Combined Statement of Revenues, Expenditures, and Changes in Fund Balances* represent capital construction projects funded by internal service funds. Due to legal requirements, these projects are accounted for in the Capital Projects Fund.

## O. SEGMENT INFORMATION

### Primary Government

The principal activities of the state's enterprise funds are the guaranteed student loan program, the lottery, the state's nursing homes, the business enterprise program, enterprises at the state's prisons, and the state fair.

The guaranteed student loan program guarantees loans made by private lending institutions, in compliance with operating agreements with the U.S. Department of Education, to students attending postsecondary schools.

The State Lottery encompasses the various lottery and lotto games run under state statute. In the past, net proceeds were used to support various state construction projects. In Fiscal Year 1993-94, the Great Outdoors Colorado Program began the phased reduction of the amount of net lottery proceeds available for state construction projects.



## COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS

The state nursing homes provide nursing home and retirement care to the elderly. The state's nursing homes are located at Homelake, Walsenburg, Florence, Rifle, and Trinidad.

The business enterprise program assists the visually impaired in operating businesses such as cafeterias in state office buildings.

Enterprise activities at the state's prisons include the sale of manufactured goods and farm products produced by convicted criminals incarcerated in the state's prison system.

Segment information for the enterprise funds of the state for the year ended June 30, 1999, is:

(Amounts in Thousands)

	GUARANTEED STUDENT LOAN	STATE LOTTERY	BUSINESS ENTERPRISE PROGRAM	STATE NURSING HOMES	PRISON CANTEENS	CORREC- TIONAL INDUSTRIES	STATE FAIR AUTHORITY	OTHER ENTERPRISE ACTIVITIES	TOTALS
Operating Revenue	\$ 78,986	\$368,812	\$ 671	\$ 18,052	\$ 8,815	\$ 28,504	\$ 5,233	\$ 3,513	\$512,586
Federal Grants and Contracts	60,954	-	642	5,134	-	-	-	1,062	67,792
Depreciation	683	446	182	495	48	895	815	33	3,597
Operating Income	10,358	83,155	(801)	(450)	1,333	875	(2,700)	(151)	91,619
Operating									
Transfers-In	-	-	-	228	-	96	-	48	372
Transfers-(Out)	(206)	(42,642)	-	(96)	(1,667)	(457)	-	(137)	(45,205)
Net Income (Loss)	10,152	(161)	(145)	(191)	(305)	569	(552)	(47)	9,320
Additions to									
Contributed Capital	-	-	-	40	-	-	1,874	-	1,914
Working Capital	47,485	115	495	3,025	3,576	12,478	(75)	1,388	68,487
Increase in Net Property,									
Plant, and Equipment	1,266	(62)	(157)	25	919	107	1,263	207	3,568
Total Assets	68,022	38,881	1,040	11,195	5,565	23,598	10,723	6,327	165,351
Bonds and Other Long-									
Term Liabilities	1,629	862	45	947	65	997	2,391	77	7,013
Fund Equity	48,932	1,376	807	9,192	5,000	19,771	6,674	5,525	97,277

### Component Units

The Colorado Water Resources and Power Development Authority's purpose is to initiate, acquire, construct, maintain, repair and operate, or cause to be operated, projects for the protection, preservation, conservation, upgrading, development and utilization of the water resources of the state.

The Denver Metropolitan Major League Baseball Stadium District includes all or part of the six counties in the Denver metro area. The District was created for the purpose of acquiring, constructing and operating a major league baseball stadium. The District levies a sales tax of one-tenth of one percent throughout this District for a period not to exceed 20 years for this purpose.

University Hospital is a nonsectarian, general acute care regional hospital, with seven outpatient clinics, operated by the University of Colorado Hospital Authority. It is

the teaching hospital of the University of Colorado Health Sciences Center. The hospital's mission is to provide education, research and a full spectrum of primary, secondary and tertiary health care services to the Denver metropolitan area and the Rocky Mountain Region.

The Colorado Uninsurable Health Insurance Plan is a nonprofit public entity created to provide access to health insurance for those Colorado residents that are unable to obtain health insurance, or unable to obtain health insurance except at prohibitive rates or with restrictive exclusions.

The Colorado Travel and Tourism Authority was created in 1994 for the purpose of promoting the State of Colorado as a quality travel and tourist destination through advertising, publications, and public relations activities.

# COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS

## CONDENSED BALANCE SHEET

### ALL DISCRETELY PRESENTED COMPONENT UNITS

DOLLARS IN THOUSANDS	TRUST & AGENCY	PENSION TRUST FUND	PROPRIETARY FUND TYPES					TOTAL
	COLORADO WATER RESOURCES AND POWER DEVELOPMENT AUTHORITY	UNIVERSITY OF COLORADO HOSPITAL AUTHORITY	DENVER METROPOLITAN MAJOR LEAGUE BASEBALL STADIUM DISTRICT	UNIVERSITY OF COLORADO HOSPITAL AUTHORITY	COLORADO WATER RESOURCES AND POWER DEVELOPMENT AUTHORITY	COLORADO TRAVEL AND TOURISM AUTHORITY	COLORADO UNINSURABLE HEALTH INSURANCE PLAN	
ASSETS:								
Current Assets	\$ 47,147	\$ -	\$ 18,599	\$ 58,901	\$ 95,647	\$ 648	\$ 3,640	\$ 224,582
Investments	96,922	65,561	-	269,443	72,450	-	-	504,376
Property, Plant and Equip., net	-	-	184,217	171,056	102	6	4	355,385
Other Long-Term Assets	-	-	1,265	14,498	340,824	-	-	356,587
Total Assets	\$ 144,069	\$ 65,561	\$ 204,081	\$ 513,898	\$ 509,023	\$ 654	\$ 3,644	\$ 1,440,930
LIABILITIES:								
Current Liabilities	\$ 101,439	\$ -	\$ 1,048	\$ 59,627	\$ 38,791	\$ 627	\$ 2,133	\$ 203,665
Notes and Bonds Payable	-	-	68,805	238,324	308,997	-	-	616,126
Other Long-Term Liabilities	-	-	-	5,562	2,342	-	-	7,904
Total Liabilities	101,439	-	69,853	303,513	350,130	627	2,133	827,695
FUND EQUITY:								
Contributed Capital	-	-	386	-	92,375	-	-	92,761
Retained Earnings	-	-	133,842	-	66,518	27	1,511	201,898
Fund Balances:								
Reserved	42,630	65,561	-	-	-	-	-	108,191
Undesignated	-	-	-	210,385	-	-	-	210,385
Total Fund Equity	42,630	65,561	134,228	210,385	158,893	27	1,511	613,235
Total Liabilities and Fund Equity	\$ 144,069	\$ 65,561	\$ 204,081	\$ 513,898	\$ 509,023	\$ 654	\$ 3,644	\$ 1,440,930

## CONDENSED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND EQUITY

### ALL DISCRETELY PRESENTED COMPONENT UNITS - PROPRIETARY FUNDS

DOLLARS IN THOUSANDS	PROPRIETARY FUND TYPES					TOTAL
	DENVER METROPOLITAN MAJOR LEAGUE BASEBALL STADIUM DISTRICT	UNIVERSITY OF COLORADO HOSPITAL AUTHORITY	COLORADO WATER RESOURCES AND POWER DEVELOPMENT AUTHORITY	COLORADO TRAVEL AND TOURISM AUTHORITY	COLORADO UNINSURABLE HEALTH INSURANCE PLAN	
OPERATING REVENUES	\$ 954	\$ 260,609	\$ 20,167	\$ 1,587	\$ 3,328	\$ 286,645
OPERATING EXPENSES:						
Depreciation	4,839	17,184	39	1	2	22,065
Other Operating Expenses	118	233,769	18,639	1,517	6,321	260,364
Total Operating Expenses	4,957	250,953	18,678	1,518	6,323	282,429
Operating Income/Excess (Loss)	(4,003)	9,656	1,489	69	(2,995)	4,216
Non-Operating Revenues and (Expenses)/Transfers:						
Taxes	30,041	-	-	-	-	30,041
Other	(5,665)	11,829	5,732	-	2,409	14,305
Transfers, net	-	-	2,701	-	-	2,701
Total Non-Operating Revenues and (Expenses)/Transfers	24,376	11,829	8,433	-	2,409	47,047
Net Income/Change in Retained Earnings	20,373	21,485	9,922	69	(586)	51,263
Fund Equity/Balance, Beg. of Year	113,855	188,900	130,577	(42)	2,097	435,387
Additions (Deductions) to Contributed Capital	-	-	18,394	-	-	18,394
Fund Equity/Balance, End of Year	\$ 134,228	\$ 210,385	\$ 158,893	\$ 27	\$ 1,511	\$ 505,044

## P. OTHER DISCLOSURES

### Primary Government

The Colorado Medical Services Foundation, a related organization, was established to support patient billing and collections for physician fees for the University of Colorado Health Sciences Center. During Fiscal Years 1998-99 and 1997-98, the university was reimbursed \$72.7 million and \$65.3 million, respectively, from the foundation for salaries, fringe benefits, and related costs. In addition, the foundation reimbursed the university \$696,262 for professional liability insurance and administrative costs in Fiscal Year 1998-99. At June 30, 1999, the foundation owed the university \$191,290.

The University of Colorado Foundation, Inc., an unconsolidated affiliated corporation, was established in 1967 as a separate corporation to solicit, collect, and invest donations for the university. The foundation distributed \$38.0 million and \$32.9 million to the university in Fiscal Year 1998-99 and 1997-98, respectively.

The Colorado State University Foundation was established to receive, manage, and invest philanthropic gifts to Colorado State University. During Fiscal Years 1998-99 and 1997-98, the foundation transferred \$16.8 million and \$12.0 million, respectively, to the university.

The Fort Lewis College Foundation was established to assist in promoting, developing, and enhancing the facilities and programs of the college. During Fiscal Years 1998-99 and 1997-98, the foundation transferred \$878,236 and \$479,527, respectively, to the college.

The Colorado School of Mines Foundation, Inc. was established in 1928 as a separate corporation for the purpose of benefiting the School of Mines by soliciting, collecting, and investing donations. During Fiscal Years 1998-99 and 1997-98, the school received \$6,863,799 and \$5,819,892 respectively from the foundation. The foundation owed the school \$132,351 at June 30, 1999.

The Colorado School of Mines Building Corporation was established in 1976 for the purpose of building a facility to house the United States Geological Survey. The Geological Survey leases the facility from the corporation. The net assets of the corporation at June 30, 1999 and June 30, 1998 were \$2,961,486 and \$4,007,672 respectively.

During Fiscal Years 1998-99 and 1997-98 the Department of Local Affairs distributed \$1,018,778 and \$1,416,184 respectively, to the Colorado Housing and Finance Authority (CHAFA), a related party. The Fiscal Year 1998-99 distribution represented 50 percent of the revenues of the waste-tire-recycling program. At June 30, 1999, the state owed CHAFA \$13,302.

The Great Outdoors Colorado Board (GOCO) is a constitutionally created entity whose purpose is to administer the Great Outdoors Colorado Program and Trust Fund. The purpose of the program is to invest money it receives from the Colorado Lottery in the wildlife and outdoor recreation resources of the state. During Fiscal Years 1998-99 and 1997-98, the board transferred \$10,055,707 and \$7,650,967 respectively to the Department of Natural Resources. At June 30, 1999, GOCO owed the Department of Natural Resources \$2.8 million.

### Component Units

The University of Colorado Hospital Authority received a net state appropriation of \$7.7 million in both Fiscal Years 1998-99 and 1997-98 for indigent care. In addition, the hospital participates in the Colorado Disproportionate Share Hospital Program. The hospital received net reimbursements for this program from the state of \$17.7 and \$16.2 million for the years ended June 30, 1999 and 1998, respectively. For the same years, the Hospital received \$3.16 million and \$4.39 million related to service provided to medically indigent patients in prior years.

The authority and the University of Colorado Health Sciences Center have developed and received approval for an Institutional Master Plan to create a new academic health sciences center over the next 20 to 50 years. The U.S. Department of Education and the U.S. Army approved the transfer of 186 acres of land and buildings at the Fitzsimons Army Medical Center to the University of Colorado in federal Fiscal Year 2002-03. The Army has conveyed 88 acres under quit claim deeds in advance of the official transfer. The Authority entered a 30 year Ground Lease agreement with the University of Colorado Regents for 18.4 acres with a one dollar annual fee. The agreement provides for renewals up to 99 years and with certain exceptions, the Ground Lease states that the Authority shall own all buildings or improvements, which it constructs on the property.

Under the Operating Agreement between the University of Colorado Regents and the University of Colorado Hospital Authority dated July 1, 1990, the Regents have entered into contracts with the hospital for the provision of services in support of programs and operations of the University of Colorado Health Sciences Center. Amounts of approximately \$23.9 million and \$20.0 million were paid for these services in Fiscal Years 1998-99 and 1997-98, respectively. Other contracts with the Regents for storage facilities, student health services, and research projects resulted in reimbursements of approximately \$4.2 million and \$3.8 million in Fiscal Years 1998-99 and 1997-98, respectively.

The hospital has contracted with University Physicians, Inc. (UPI), a related party, for the administration of various hospital programs and for various professional laboratory services. The hospital and UPI have also entered other joint arrangements in furthering the missions of both organizations. Amounts of approximately \$19.4 million and \$18.2 million were paid for these programs during Fiscal Years 1998-99 and 1997-98, respectively.

The hospital leases certain employees to the Adult Clinical Research Center (CRC), a related party, at full cost and provides overhead and ancillary services for CRC patients. Charges of approximately \$1.2 million and \$1.4 million were billed to CRC for the cost of these services during Fiscal Years 1998-99 and 1997-98, respectively.

The hospital also leases certain employees to the Colorado Psychiatric Hospital (CPH), a related party, and provides various clinical and administrative services. Amounts for these services charged by the hospital were approximately \$7.4 million and \$6.8 million during Fiscal Years 1998-99 and 1997-98, respectively.

Amounts due from the Health Sciences Center, including CPH and CRC, amounted to \$2.5 million and \$3.0 million at June 30, 1999 and 1998, respectively.

The hospital entered certain provider and network management agreements with the TriWest Healthcare Alliance Corporation. TriWest was formed to deliver health care services to eligible beneficiaries of the Civilian Health and Medical Program of the Uniformed Services (CHAMPUS). On June 27, 1996, the U.S.

Department of Defense awarded TriWest the CHAMPUS contract for a five-year period that began April 1997. As part of the agreements, the hospital purchased a minority interest in TriWest for approximately \$3.3 million. This was recorded as "Other Assets" and is accounted for under the cost method. The hospital agreed to secure a letter of credit for \$4.6 million to cover the hospital's share of any potential losses of TriWest. At June 30, 1999, no amounts had been drawn on the letter of credit.

The hospital is negotiating with UPI to assume 30% participation in the hospital's investment in TriWest. As part of its negotiations, the hospital received a capital contribution of \$993,750 from UPI. Under the current terms of the draft contract between the hospital and UPI, UPI will sign a \$1,380,000 letter of credit, equal to 30 percent of the hospital's letter of credit commitment to TriWest. In a separate agreement, UPI has signed an agreement with the hospital to assume its network management obligations related to TriWest.

Chartwell Rocky Mountain Region is a Colorado general partnership between the hospital and Chartwell Home Therapies Limited Partnership, a Massachusetts limited partnership. Chartwell Rocky Mountain Region was formed to provide home infusion and respiratory services to alternate site patients. The partnership began in April 1996. The hospital and Chartwell Home Therapies Limited Partnership each have a 50 percent ownership in Chartwell Rocky Mountain Region. Separate financial statements of Chartwell Rocky Mountain Region are available from Chartwell Home Therapies Limited Partnership.

**NOTE IV. COMMITMENTS AND CONTINGENCIES**

**A. CHANGES IN LONG-TERM LIABILITIES**

Changes in long-term liabilities are summarized as follows:

**Primary Government**

(Amounts in Thousands)

	Governmental Fund Types	Proprietary Fund Types	Trust & Agency Funds	Long-Term Debt Accounts	College & University Funds	Totals
Beginning Balance, July 1, 1998	\$ 4,368	\$ 31,387	\$ 507,245	\$454,783	\$590,403	\$1,588,186
Obligations Issued or Assumed	-	519	-	-	52,936	53,455
Obligations Retired or Reclassified	-	(612)	-	-	(52,411)	(53,023)
Increase (Decrease) in Deposits Held	8,394	31	(43)	-	(588)	7,794
Increase (Decrease) in Capital Leases	-	3,272	5	(11,558)	10,061	1,780
Increase (Decrease) in Comp. Absences	-	122	(9)	1,089	1,462	2,664
Increase (Decrease) in Deferred Comp.	-	-	(288,007)	-	-	(288,007)
Increase (Decrease) in Other Liabilities						
Tax Refunds Payable	-	-	(6,307)	-	-	(6,307)
Treasury Escheats	-	-	356	-	-	356
Risk Management Claims	-	-	-	1,317	(4,061)	(2,744)
Unpaid Insurance Claims	-	(199)	-	(380)	-	(579)
Expired Warrants Liability	-	3	-	-	-	3
Labor Fund Claims	-	-	-	(22,474)	-	(22,474)
Highway Construction Advances	-	-	-	(1,000)	-	(1,000)
Other	96	-	-	-	72	168
Ending Balance June 30, 1999	\$ 12,858	\$ 34,523	\$ 213,240	\$421,777	\$597,874	\$1,280,272

**Component Units**

(Amounts in Thousands)

	Denver Metropolitan Major League Baseball Stadium District	University Of Colorado Hospital Authority	Colorado Water Resources and Power Development Authority	Colorado Travel and Tourism Authority	Colorado Uninsurable Health Insurance Plan	Totals
Beginning Balance	\$ 94,566	\$ 139,623	\$243,629	\$ -	\$ -	\$ 477,818
Obligations Issued	-	110,000	105,460	-	-	215,460
Obligations Retired or Reclassified	(25,761)	(4,009)	(40,092)	-	-	(69,862)
Increase (Decrease) in Comp. Absences	-	399	-	-	-	399
Increase (Decrease) in Other Liabilities	-	(2,127)	2,342	-	-	215
Ending Balance	\$ 68,805	\$ 243,886	\$311,339	\$ -	\$ -	\$ 624,030

**B. LEASE COMMITMENTS**

**Primary Government**

The state may enter lease or rental agreements for buildings or equipment. All leases contain clauses indicating that continuation of the lease is subject to funding by the legislature. It is reasonably assured that most of these leases will be renewed in the normal course of business. They are therefore treated as noncancelable for financial reporting purposes.

At June 30, 1999, the state had \$2.8 million of land, \$261.6 million of buildings, and \$121.4 million of equipment under capital leases. The state projects receiving \$4.2 million of minimum sublease rentals and had paid \$23,709 of contingent rentals.

Colorado State University Research Foundation, a related party, is a not-for-profit Colorado corporation, established to aid and assist the three universities governed by the State Board of Agriculture in their research and educational efforts. The support provided by the foundation to the universities includes patent and licensing management, equipment leasing, municipal lease administration, debt financing, and land acquisition, development and management. Colorado State University System is sub-leasing space from the foundation. The total obligation is \$1,549,000 with average annual lease payments of \$386,000. Colorado State University is also sub-leasing space from the foundation. The total obligation is \$3,576,000, with average annual lease payments of \$948,000.

The university is also leasing equipment from the foundation and has a total lease obligation of \$1,663,000 with terms ranging from one to six years.

Fort Lewis College is leasing assets from the Fort Lewis College Foundation and had a lease payable of \$419,637 at June 30, 1999.

The state is obligated under certain leases that are accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations. Therefore, the results of the lease agreements are not reflected in the balance sheets of the funds or account groups.

For Fiscal Year 1998-99, the state had building and land rental expenditures of \$27.2 million and equipment and vehicle rental expenditures of \$40.7 million paid to non-state agencies.

The state recorded \$4.7 million of lease interest costs of which approximately \$2.8 million was for certificates of participation for capital financing, \$1.7 million was for state motor fleet vehicle leasing, and \$.2 million was for other capital leases.

The \$2.67 million of capital lease proceeds shown in the General Fund on the *Combined Statement of Revenues, Expenditures, and Changes in Fund Balance* represents lease financing of computers by the Department of Human Services.

Future minimum payments at June 30, 1999, for existing leases were as follows:

(Amounts in Thousands)

Fiscal Year	Operating Leases	Capital Leases				
		Enterprise Funds	Internal Service Funds	Trust & Agency Funds	General Long-Term Debt	College & University Funds
2000	\$ 32,192	\$ 709	\$12,615	\$ 41	\$ 6,939	\$ 18,701
2001	25,322	582	10,593	28	6,703	19,540
2002	22,105	200	8,063	15	6,125	14,106
2003	18,537	200	5,282	10	5,581	12,496
2004	16,732	188	3,581	5	4,565	11,553
Thereafter	46,846	129	1,172	-	9,003	115,744
Total Minimum Lease Payments	<u>\$161,734</u>	2,008	41,306	99	38,916	192,140
Less: Imputed Interest		(271)	(4,073)	(10)	(6,161)	(68,495)
Present Value of Minimum Lease Payments		1,737	37,233	89	32,755	123,645
Less: Current Portion		(522)	(10,922)	-	-	(2,371)
Total Capital Lease Obligations		<u>\$1,215</u>	<u>\$26,311</u>	<u>\$ 89</u>	<u>\$ 32,755</u>	<u>\$ 121,274</u>

## Component Units

The University of Colorado Hospital Authority leases certain equipment under non-cancelable operating leases. Rental expense for operating leases approximated \$5.7 million and \$5.6 million for Fiscal Years 1998-99 and 1997-98, respectively. Future minimum lease payments for these leases at June 30, 1999 are:

Fiscal Year	Amounts in Thousands
2000	\$ 4,789
2001	996
2002	457
2003	385
2004	385
Thereafter	689
Total Minimum Obligations	<u>\$ 7,701</u>

The Colorado Water Resources and Power Development Authority leases office facilities under an operating lease which expires December 31, 2000. Total rental expense for the year ended December 31, was \$87,132 in 1998 and \$73,312 in 1997. The future minimum annual rental commitments under this lease are \$85,729 for 1999 and 2000.

## C. NOTES AND BONDS PAYABLE

### Primary Government

Many institutions of higher education and the state nursing homes have issued bonds and notes for the purchase of equipment and construction of facilities. Specific user revenues are pledged for the payments of interest and future retirement of the obligations. During Fiscal Year 1998-99, the state had \$121.5 million of available net revenue after operating expenses to meet the \$34.6 million of debt service requirement related to these bonds. The state is not aware of any violations of any note or bond covenants by itself or any of its institutions at June 30, 1999, or after that date.

The state recorded \$32.6 million of interest costs of which approximately \$5.9 million was for short-term borrowings by the treasurer, \$8.6 million was for the Guaranteed Student Loan Program, \$14.2 million was for debt issued by various institutions of higher education, and \$3.9 million of operating interest.

Annual maturities of notes and bonds payable, including \$4.5 million classified as other current liabilities and \$2.6 million of unamortized bond discounts and premiums, are as follows:

(Amounts in Thousands)						
Fiscal Year	Revenue Bonds	Anticipation Warrants	Mortgages Payable	Installment Notes	Total	
2000	\$ 35,950	\$ 126	\$ 50	\$ 404	\$ 36,530	
2001	34,043	128	50	206	34,427	
2002	33,421	130	50	193	33,794	
2003	33,321	-	50	185	33,556	
2004	32,598	-	50	29	32,677	
2005-2009	155,646	-	250	-	155,896	
2010-2014	121,581	-	-	-	121,581	
2015-2019	67,329	-	-	-	67,329	
2020-2024	28,229	-	-	-	28,229	
2025-2029	9,892	-	-	-	9,892	
Total Future Payments	552,010	384	500	1,017	553,911	
Less: Imputed Interest	(202,607)	(54)	(114)	(11)	(202,786)	
Total Principal Payments	\$ 349,403	\$ 330	\$ 386	\$ 1,006	\$ 351,125	

### Component Units

The debt service requirements to maturity for the Denver Metropolitan Major League Baseball Stadium District and the Water Resources and Power Development Authority at December 31, 1998 are:

(Amounts in Thousands)		
Year	Denver Metropolitan Major League Baseball Stadium District	Colorado Water Resources and Power Development Authority
1999	\$ 14,612	\$ 31,848
2000	14,610	32,499
2001	14,612	32,223
2002	41,982	32,231
2003	-	31,842
Thereafter	-	337,922
Total Future Payments	85,816	498,565
Less: Imputed Interest	(10,736)	(175,889)
Unamortized Discount and Losses	(6,275)	-
Total Principal Payments	\$ 68,805	\$ 322,676

The Denver Metropolitan Major League Baseball Stadium District's bonds are secured by pledged revenues consisting principally of the net proceeds derived by the district from the levy of a one-tenth of one percent sales tax upon all taxable retail sales within the six county area comprising the jurisdiction of the district.

The outstanding bond principal and interest payments are also unconditionally and irrevocably guaranteed under a noncancelable insurance policy issued by Financial Guaranty Insurance Company. The company has a lien on the district's assets, subordinate to that granted to the bondholders, to secure repayment of amounts paid and expenses incurred by it, if any, under the policy.

The Denver Metropolitan Major League Baseball Stadium District's 1994 refunding resulted in an economic gain of \$2.4 million and a book loss of \$13.5 million. The District amortized \$1.8 million and \$1.5 of the book loss respectively for fiscal years 1998 and 1997 respectively.

All of the Water Resources and Power Development Authority's Small Water Resources Program bonds and

the Series 1989A and Series 1990A Clean Water Revenue Bonds and Series 1989A and Series 1990A State Match Revenue Bonds are insured as to payment of principal and interest by Financial Guaranty Insurance Company. The Clean Water Revenue Bonds, Series 1992A are insured as to payment of principal and interest by Financial Security Assurance, Inc. The Wastewater Revolving Fund Refunding Revenue Bonds, Series 1996A are insured as to payment of principal and interest by AMBAC Indemnity Corporation. Total interest paid during 1998 amounted to \$15,201,276.

During Fiscal Years 1998-99 and 1997-98, the University of Colorado Hospital Authority met all the financial ratio requirements of its bond indenture. Cash paid for interest by the hospital in Fiscal Years 1998-99 and 1997-98 approximated \$7.0 million and \$7.8 million, respectively. Total interest cost capitalized in Fiscal Year 1998-99 amounted to \$1.3 million, which is net of \$1.6 million in investment income from the unexpended bond funds.

The aggregate maturities of long-term debt for University of Colorado Hospital Authority at June 30, 1999 are:

(Amounts in Thousands)	
Year	
2000	\$ 3,190
2001	3,310
2002	3,430
2003	4,170
2004	4,350
Thereafter	235,670
Total Long-Term Debt Payments	254,120
Unamortized Discount	(3,577)
Deferred Amount on Refunding from Series 1997A Bonds	(9,029)
Total Carrying Amount of Long-Term Debt	\$ 241,514

In April 1999, the University of Colorado Hospital Authority issued Series 1999A revenue bonds in the amount of \$110.0 million. Proceeds from the sale of the bonds will fund a portion of the cost of the construction and equipping of certain facilities on a new health care campus to be located at the former Fitzsimons Army Medical Center.



## D. OTHER LONG-TERM LIABILITIES

The following obligations, listed by fund type, represent amounts owed by the state at June 30, 1999, which are

classified as other long-term liabilities on the balance sheet:

(Amounts in Thousands)

	General Fund	Proprietary Funds	Trust & Agency Funds	Long-Term Debt Accounts	College & University Funds	Totals
Tax Refunds Payable	\$ -	\$ -	\$2,583	\$ -	\$ -	\$ 2,583
Treasury Escheats	-	-	1,463	-	-	1,463
Risk Management Claims	-	-	-	99,388	29,518	128,906
Unpaid Insurance Claims	-	44	-	1,189	-	1,233
Expired Warrant Liability	-	110	-	-	-	110
Labor Fund Claims	-	-	-	181,636	-	181,636
Highway Construction Advances	-	-	-	2,000	-	2,000
Other	392	-	-	-	4,941	5,333
Totals	\$ 392	\$ 154	\$4,046	\$ 284,213	\$ 34,459	\$323,264

Tax Refunds Payable in the trust and agency funds are bonds posted by taxpayers concerning the collections of gross-ton-mile and fuel tax, and the deferment of delinquent severance taxes estimated to be collected after more than one year.

Treasury Escheats in the trust and agency funds reflect liabilities recorded related to perpetual property rights of individuals. The property rights are from assets that financial institutions and insurance companies have transferred to the state treasurer under state law. The amount recorded is an estimate based on historical claims of the fund.

The Risk Management Claims in the Long-Term Debt Account Group are the actuarially determined amounts in excess of the current liability in the General Fund related to self-insurance of general liability. It also represents expected claims under the prior Paid Loss/Retro Plan and the state's current self-insurance plan for workers' compensation. The Risk Management Claims in the College and University Funds are for the University of Colorado's self-insurance program for general liability, property, workers' compensation, medical benefits, and medical malpractice.

The Unpaid Insurance Claims in the Long-Term Debt Account Group are for the Department of Human Services workers' compensation self-insurance. A third party claims administrator currently manages the plan.

Expired Warrants Liability is for warrants issued by the Lottery Fund that have expired but for which the Lottery would be liable if the payee submitted a claim for reissue.

Long-term liabilities of the Labor Fund are recorded in the General Long-Term Debt Account Group. Estimated future payments are actuarially determined. Benefits are expected to be funded through future revenues from a special tax on workers' compensation premiums, court awards, and interest income.

Highway Construction Advances in the Long-Term Debt Account Group are related to funds that local governments provided to the Department of Transportation. The Department uses these funds to accelerate highway construction projects of interest to the local government. The funds will be repaid to the local government at the time when the project was scheduled to be completed.

## E. DEFEASED DEBT

### Primary Government

Debt is defeased by depositing in escrow accounts an amount sufficient, together with known minimum investment yields, to pay principal, interest, and any redemption premium on the debt to be defeased. During Fiscal Year 1998-99, debt was defeased in the College and University Plant Funds.

## COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS

The balances placed in escrow type accounts with paying agents for the college and university funds are as follows:

(Amounts in Thousands)

University of Colorado	\$49,985
Auraria Higher Education Center	34,155
University of Northern Colorado	18,570
Colorado State University	15,733
Western State College	11,830
School of Mines	11,765
Fort Lewis College	8,904
Pueblo Community College	3,200
Red Rocks Community College	2,880
Adams State College	1,000
Arapahoe Community College	255
University of Southern Colorado	<u>110</u>
Total	<u>\$158,387</u>

During Fiscal Year 1998-99, Fort Lewis College defeased \$4,570,000 of its Auxiliary Facilities Refunding and Improvement Revenue Bonds, Series 1992, by issuing \$5,117,338 of Auxiliary Facilities Enterprise Refunding Revenue Bonds, Series 1998A. The old debt had an interest rate of 6.5% and a term of 14 years. The new debt carries interest rates ranging from 3.85% to 4.70% and a term of 14 years. Fort Lewis College reduced its debt service cash flows by \$755,549 and reported an economic gain of \$366,322. The transaction resulted in an accounting loss of \$334,515 that the College recorded in the plant funds.

During Fiscal Year 1998-99, Red Rocks Community College defeased \$2,880,000 of bonds issued in 1995 for construction of its student center by issuing \$3,260,000 of new bonds. The old debt had interest rates ranging from 5.2% to 6.0% and a term of 25 years. The new debt carries interest rates ranging from 3.2% to 4.5% and a term of 21 years. Red Rocks Community College reduced its debt service cash flows by \$108,982 and reported an economic gain of \$87,650. The transaction resulted in an accounting loss of \$227,712 that the College recorded in the plant funds.

During Fiscal Year 1998-99, Pueblo Community College defeased \$3,200,000 of bonds issued in 1992 for construction of its student center by issuing \$3,490,000 of new bonds. The old debt had interest rates ranging from 4.7% to 5.85% and a term of 25 years. The new

debt carries interest rates ranging from 3.2% to 4.5% and a term of 19 years. Pueblo Community College reduced its debt service cash flows by \$166,926 and reported an economic gain of \$129,302. The transaction resulted in an accounting loss of \$159,847 that the College recorded in the plant funds.

### Component Units

The Denver Metropolitan Major League Baseball Stadium District in-substance defeased \$14.6 million and \$2.5 million of its 1994 revenue bonds in Fiscal Years 1998 and 1997 respectively. It had total debt service, including principal and interest, remaining for its in-substance defeased debt of \$20.2 million at December 31, 1998.

The Colorado Water Resources and Power Development Authority had \$66,715,000 of bonds previously issued but defeased at December 31, 1998. On January 7, 1998, the authority issued \$12,500,000 of 1997 Series B Small Water Resources Revenue Bonds with an average interest rate of 4.73% to advance refund \$11,170,000 of similarly named bonds in the 1991 Series A and 1992 Series A. This transaction reduced total debt service payments by almost \$940,000 and resulted in an economic gain of approximately \$656,000. On October 7, 1998, the authority issued \$13,850,000 of 1998 Series B Small Water Resources Revenue Bonds with an average interest rate of 4.48% to advance refund \$12,730,000 of similarly named bonds in the 1992 Series B and 1994 Series B. This transaction reduced total debt service payments by almost \$932,000 and resulted in an economic gain of approximately \$674,000. In these transactions, the authority incurred \$2,450,000 of refunding costs that have been deferred and will be amortized over the life of the new debt.

On November 1, 1997, the University of Colorado Hospital Authority issued \$123,900,000 in Hospital Refunding Revenue Bonds to advance refund Series 1992A bonds. At June 30, 1999, \$111.2 million of bonds outstanding are considered defeased. The refunding resulted in a deferred loss, which the hospital is charging to operations through Fiscal Year 2022-23. At June 30, 1999, the unamortized deferred loss on refunding is \$9.0 million. The Hospital completed the advance refunding to reduce its total debt service payments over the next 25 years by \$6.5 million and to obtain an economic gain of \$3.7 million.

## F. RISK MANAGEMENT

### Primary Government

The state currently self-insures its agencies, officials, and employees for the risks of losses to which they are exposed. This includes general liability, motor vehicle liability, worker's compensation, and medical claims. The Risk Management Fund is a restricted General Fund used for claims adjustment, investigation, defense, and authorization for the settlement and payment of claims or judgments against the state except for employee medical claims. The State Employees and Officials Insurance Fund is an Internal Service Fund established for the purpose of risk financing employee and state-official medical claims. Property claims are not self-insured; rather the state has purchased insurance.

All funds and agencies of the state, with the exception of the public authorities and the University of Colorado, participate in the Risk Management Fund. Agency premiums are based on an assessment of risk exposure and historical experience. Liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines, and damage awards, the process used in computing claims liability does not necessarily result in an exact amount. Claims liabilities are re-evaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors. A contractor completed an actuarial study during Fiscal Year 1998-99.

Colorado employers are liable for occupational injuries and diseases of their employees. Benefits are prescribed by the Worker's Compensation Act of Colorado for medical expenses and loss of wages resulting from job-related disabilities. The state uses the services of the Colorado Compensation Insurance Authority, a related party, to administer its plan. The state reimburses the Authority for the current cost of claims paid and related administrative expenses.

During Fiscal Years 1998-99, 1997-98, and 1996-97 medical claims against the State Employees and Officials Insurance Fund (SEOGI) exceeded the premiums collected. This resulted in decreases in the medical reserve fund equity of approximately \$4.7 million, \$3.8 million, and \$6.5 million respectively. The fund includes several medical plan options ranging from provider of choice to managed care. Beginning in year 2000, SEOGI will make changes to benefit levels and will purchase

insurance to address the continuing decrease in the medical reserve fund equity.

Before January 1, 1999, the State Employees and Officials Insurance Fund also provided an employer paid short-term disability plan for all employees. On January 1, 1999, the Public Employees Retirement Association (PERA) began covering short-term disability claims for state employees eligible under its retirement plan (See Note V-A). SEOGI continues to provide short-term disability coverage for employees not yet qualified for the retirement plan and limited benefits for employees also covered under the PERA short-term disability plan. The SEOGI program provides an employee with 60 percent of their pay beginning after 30 days of disability or the exhaustion of the employee's sick leave balance, whichever is later. This benefit expires six months after the beginning of the disability.

Before October 1, 1996, the Regents of the University of Colorado participated in the University of Colorado Insurance Pool – a public-entity self-insurance pool. After that date, the university became self-insured for worker's compensation, auto, general and property liability, and employee and university-official medical claims. A third party handles the university's medical claims through a contractual agreement. The university has also purchased stop-loss insurance for individual medical claims more than \$500,000.

The University of Colorado Health Sciences Center's Housestaff Health Benefits Plan is a comprehensive self-insurance health benefits program for physicians in training at the Health Sciences Center. The University manages excess risk exposure for staff medical claims by purchasing stop-loss insurance. Collections from the stop-loss insurance totaled \$82,127 over the three previous years. The Center also self-insures its faculty, staff and students for medical malpractice through the University of Colorado Self-Insurance Risk Management Trust. The discounted liability for malpractice is determined annually by an actuarial study.

The Department of Human Services uses a third party administrator to manage claims related to the Human Services Workers' Compensation Plan. However, new claims are administered by Risk Management and paid from the Risk Management Workers' Compensation Plan.

There were no significant reductions or changes in insurance coverage from the prior year in any of the above mentioned risk management arrangements. Settlements did not exceed insurance coverage in any of the past three fiscal years.

## COLORADO GENERAL PURPOSE FINANCIAL STATEMENTS

Changes in the balances of claims liabilities were as follows:

Amounts in Thousands				
Fiscal Year	Liability at July 1	Current Year Claims and Changes in Estimates	Claim Payments	Liability at June 30
Risk Management:				
Liability Fund				
1998-99	\$ 23,095	\$ 1,976	\$ 2,060	\$ 23,011
1997-98	21,124	7,936	5,965	23,095
1996-97	20,676	3,858	3,410	21,124
Workers' Compensation				
1998-99	98,328	24,429	20,171	102,586
1997-98	95,749	28,470	25,891	98,328
1996-97	83,202	37,980	25,433	95,749
Employee's and Officials Insurance Fund:				
1998-99	10,733	66,369	63,522	13,580
1997-98	10,285	60,571	60,123	10,733
1996-97	9,200	63,701	62,616	10,285
University of Colorado:				
General Liability, Property, and Workers' Compensation				
1998-99	16,918	3,270	4,883	15,305
1997-98	19,329	3,666	6,077	16,918
1996-97	18,366	7,441	6,478	19,329
Medical Benefits Plan				
1998-99	7,902	27,934	30,016	5,820
1997-98	5,761	30,957	28,816	7,902
1996-97	13,492	26,447	34,178	5,761
Univ. of Colorado Health Sciences Center:				
Medical Malpractice				
1998-99	8,167	515	843	7,839
1997-98	7,089	1,902	824	8,167
1996-97	7,427	878	1,216	7,089
Housestaff Health Benefits				
1998-99	592	2,436	2,475	553
1997-98	526	2,500	2,434	592
1996-97	473	2,544	2,491	526
Department of Human Services:				
Workers' Compensation				
1998-99	1,570	-	381	1,189
1997-98	1,951	-	381	1,570
1996-97	2,375	-	424	1,951

## Component Units

As of October 1, 1989, the University of Colorado Hospital Authority began self-insuring against malpractice claims in excess of coverage provided by the University of Colorado Self Insurance Risk Management Trust in which the hospital participates. The trust had a fund balance in excess of reserves for losses and loss adjustment expense and the hospital received a refund of \$421,000 in Fiscal Year 1998-99. The hospital had established an additional self-insurance trust fund for uninsured losses, funding of which was determined by an independent actuarial computation. However, according to the June 30, 1999 actuarial report, the hospital no longer has any exposure related to the period when it may not have been a governmental entity. Consequently, the excess self-insurance fund is no longer necessary.

The hospital purchased insurance coverage from the University of Colorado Insurance Pool (UCIP) for workers' compensation, property, crime, auto and general liability until September 30, 1996. Beginning October 1, 1996 the hospital began using commercial insurance carriers instead of UCIP. The hospital believes that it has adequately provided for the liability, if any, that may develop while it was covered by UCIP. The hospital purchases insurance coverage for employee health, dental and accident claims through the University of Colorado and other commercial insurance companies.

The Denver Metropolitan Major League Baseball Stadium District purchases commercial insurance to mitigate most of its risk of loss. It requires its lessee and contractors to cover certain other risks. Claims have not exceeded insurance coverage in the past three years except for \$58,000 the District paid in settlement of a construction claim liability.

The Colorado Water Resources and Power Development Authority maintains commercial insurance for most all risks of loss. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

The Colorado Travel and Tourism Authority maintains commercial insurance for most all risks of loss. Settled claims have not exceeded this commercial coverage in either of the past two years.

## G. CONTINGENCIES

### Primary Government

Most claims against the state are limited by the Colorado Governmental Immunity Act that sets upper limits of state liability at \$150,000 per person and \$400,000 per occurrence. Judgments awarded against the state for

which there is no insurance coverage or which are not payable from the Risk Management Fund ordinarily require a legislative appropriation before they may be paid.

Numerous court cases are pending in which the plaintiffs allege that the state has deprived persons of their civil rights or inadequately compensated them for their property. In the aggregate, the monetary damages (actual, punitive, and attorney's fees) claimed in the civil rights cases would exceed the insurance coverage available by a material amount. The state believes it is highly unlikely that there will be actual awards of judgments in material amounts.

The state is a defendant in numerous lawsuits involving claims of inadequate, negligent, or unconstitutional treatment of prisoners and mental patients. In some of these suits, plaintiffs are seeking or have obtained certification as a class for a class action suit. Most of these cases seek actual damages that are not material but include request for punitive damages that may be material. There is also the potential that the courts may rule that the current conditions of confinement are unconstitutional.

The state is defendant in lawsuits by employees accusing the state of various infractions of law or contract. These include claims related to age and sex discrimination, wrongful termination, contractual agreements for paying of salaries based on parity and equity, and overtime compensation under the Federal Fair Labor Standards Act. The state does not believe that any of these cases are material to its financial operations.

Many state agencies have grant and contract agreements with the federal government and other parties. These agreements generally provide for audits of the transactions pertaining to the agreements, with the state being liable to those parties for any disallowed expenditure. The state is contesting the disallowance related to such audits, and the outcome is uncertain at this time.

The Colorado Student Loan Program, in the event of adverse loss experience, could be liable for approximately 25 percent (\$381.0 million) of the outstanding balance of loans in repayment status. However, the probability of a material loss is remote.

The Colorado Association of Public Employees has sued the state seeking to void certain mental-health-services contracts in a challenge of the state's privatization statutes. The contracts represent annual value of \$120 million, however, the likelihood of a resulting liability and the related amount cannot be estimated.

Rocky Mountain HMO has sued the state alleging that the state's managed care rates are incorrect. The

complaint seeks \$13.5 million in damages and attorney fees.

The U.S. Environmental Protection Agency has, in several instances, either sued the state or given notice of the state's potential responsibility under CERCLA. This includes the School of Mines as well as other non-state parties. Issues have arisen because of costs associated with the cleanup of hazardous substances at several sites owned by the state. The governor, the Department of Public Health and Environment, the School of Mines, and the Office of Attorney General have entered an agreement to manage the problem on a statewide level. The General Assembly has appropriated funds for remediation.

The United States and the State of Colorado have sued and been counter-sued by an individual regarding the environmental clean up of the Summitville Superfund Site in southern Colorado. The counter-suit does not specify damages. However, the Environmental Protection Agency and the State of Colorado have expended approximately \$94 million in the clean up.

At June 30, 1999, the Lottery Division of the Department of Revenue had outstanding annuity contracts of approximately \$708.9 million in the name of lottery or lotto prize winners. The probability is remote that any of the sellers of these contracts will default, and thus, require the state to pay the annuity.

Various notes and bonds have been issued by state school districts that may impact the state. Colorado statutes provide that if a district indicates that it will not make the payment to bondholders by the date on which it is due, the state treasurer shall forward the amount necessary to make the payment to the paying agent. The state shall then withhold state equalization payments to the defaulting school district for a period up to 12 months to cover the state's loss. Currently, notes or bonds valued at over \$4.01 billion are outstanding. Of this amount, \$2.75 billion is covered by private insurance.

The Colorado Department of Transportation is in the process of remediating its underground fuel storage tanks. The department has estimated that its future costs will be approximately \$20 million, and the process will not be completed until the year 2010.

The State of Kansas has sued the state in the U.S. Supreme Court for alleged violations of the Arkansas River Compact. The case was bifurcated into a liability and a remedy phase. The Supreme Court ruled in favor of Kansas in one of its three claims. The case is now before a special master to decide the appropriate remedy. Kansas is claiming damages of \$78 million plus costs and attorney fees; however, it is anticipated that the damage award will be substantially less than the Kansas claim.

A class action suit has been brought against the state seeking damages of \$703 million – equal to the sales tax refund for Fiscal Years 1996-97 and 1997-98. The suit alleges that the refund program violates interstate commerce, equal protection and privileges, and immunity clauses of the U.S. Constitution. It also alleges that the TABOR amendment, under which the refund was made, violates the equal protection and due process clauses of the Colorado Constitution.

The state has been sued in connection with a land transfer from the Department of Natural Resources to the Department of Corrections for expansion of the Rifle Correctional Center. The plaintiffs claim that federal land and water conservation funds were illegally diverted to state prison purposes. The state is awaiting a decision from the court.

A class action suit has been brought on behalf of minor children who attend public schools within the state. The complaint alleges that the statutory method of funding capital expenditures for public schools denies the student class constitutional rights guaranteed by the equal protection, due process, and educational clauses of the State Constitution. Should the court find that the present school capital finance system does not meet the adequacy requirements of Article IX, Section 2 (Education Clause) of the State Constitution, the state could incur substantial future costs to overhaul the school finance system.

The state believes it has a good chance of prevailing in these cases, but the ultimate outcome cannot presently be determined. No provision for any liability that may result has been made in the financial statements.

## NOTE V. PENSION SYSTEM AND OBLIGATIONS

### A. PLAN DESCRIPTION

Virtually all State of Colorado employees participate in a defined benefit pension plan. The plan's purpose is to provide income to members and their families at retirement or in case of death or disability.

#### Administration of the Plan

The plan, a cost-sharing multiple-employer plan, is administered by the Public Employees' Retirement Association (PERA). PERA was established by state statute in 1931, and it includes the State and School Division Trust Fund, the Municipal Division Trust Fund, and the Judicial Division Trust Fund. The authority to establish or amend plan benefits is retained by the General Assembly in accordance with Title 24, Article 51 of the Colorado Revised Statutes (CRS).

The state plan, as well as the other divisions' plans, are included in PERA's financial statements which may be obtained by writing PERA at 1300 Logan Street, Denver, Colorado, 80203.

#### Service Requirement and Termination

Employees who terminate before meeting the required years of service are refunded their contributions made to the plan plus interest. Employees terminating after meeting the service requirements may, if they desire, remain in the plan until eligible for retirement. Those withdrawing from the plan receive their contributions, interest on their contributions, plus an additional 25 percent of their contribution and interest. This terminates their individual accounts. The interest rate paid is set at 80 percent of the PERA actuarial investment rate.

#### Defined Retirement Benefits

Plan members are eligible for retirement benefits at age 50 with 30 years of service, age 60 with 20 years of service, or at age 65 with 5 years of service. State troopers and Colorado Bureau of Investigation (CBI) officers are eligible for retirement benefits at the following age and years of service; any age – 30, 50 – 25, 55 – 20, and 65 – 5.

Monthly benefits are calculated as a percentage of highest average salary (HAS). HAS is one-twelfth of the average of the highest salaries on which contributions were paid, associated with three periods of 12 consecutive months of service credit. Service retirement benefits are calculated at 2.5 percent of HAS for each year of service up to a maximum of 40 years.

Reduced service retirement benefits are available at the following age and years of service; 50 – 25, 55 – 20, and 60 – 5. The benefit is calculated similarly to a service retirement benefit; however, it is reduced by percentages that vary from 0.25 to 0.5, depending on age and years of service, for each month before the eligible date for the full service retirement.

#### Money Purchase Retirement Benefit

A retiring member may elect to withdraw their PERA account and receive an additional matching amount equal to 50 percent of their contribution plus interest, or receive a lifetime benefit based on the amount the member could withdraw. The withdrawal or the lifetime benefit is in lieu of the defined benefit.

#### Disability and Survivor Benefits

Beginning January 1, 1999, PERA adopted two types of disability programs. Disabled members who have five or more years of service credit, six months of which has been earned since the most recent period of membership, may apply for disability benefits. If the member is not totally and permanently disabled, they are provided reasonable income replacement through a third party insurance carrier and rehabilitation or retraining services. If the member is totally and permanently disabled they receive disability retirement benefits projected to age 65 but generally limited to 50 percent of HAS.

If a member dies before retirement, their eligible children under the age of 18 (23 if a full-time student) are entitled to a single payment or monthly benefit payments. If there are no eligible children, the member's spouse is paid the monthly benefit, and absent an eligible spouse or children over the age of 23, the financially dependent parents receive a survivor benefit. The named beneficiary and the member's estate are next in line to receive the survivor benefit.

### B. FUNDING POLICY

Members and employers are required to contribute to PERA at a rate set by statute. The contribution requirements of plan members and affiliated employers are established under Title 24, Article 51, Part 4 of the Colorado Revised Statutes as amended. Members are required to contribute 8 percent of their gross salary, except for state troopers and CBI officers, who contribute 11.5 percent. Annual gross covered wages subject to

PERA are gross earnings less any reduction in pay to offset employer contributions to the state sponsored IRC 125 plan established under Section 125 of the Internal Revenue Code.

The state contribution rate from July 1, 1998 to June 30, 1999 was 11.4 percent (13.1 percent for state troopers and CBI officers) of the employee's gross covered wages with 10.6 percent allocated to the employees retirement account and the remaining .8 percent allocated to the Health Care Fund (See Note V-E). The state made retirement contributions of \$184.9 million, \$175.5 million, and \$169.4 million, in Fiscal Years 1998-99, 1997-98, and 1996-97, respectively. The amounts do not include the Health Care Fund contribution and for each year were equal to the required contribution.

### **C. OTHER RETIREMENT PLANS**

#### **Primary Government**

Some employees of various institutions of higher education may be covered under other retirement plans. Presidents, deans, professors, and instructors in state educational institutions are enrolled in defined benefit plans such as the Teachers Insurance and Annuity Association, the Variable Annuity Insurance Corporation, or other similar plans.

Faculty members at the University of Colorado are also under Social Security. Faculty members at Colorado State University were covered exclusively by PERA until May 1993. Faculty members hired after that time are covered by one of several defined contribution plans. Faculty previously covered by PERA had the choice of converting entirely to the defined contribution plan or remaining in PERA for their service until May 1993, with service after that time credited to the defined contribution plan.

The state made contributions to other pension plans of \$27.9 million and \$26.2 million during Fiscal Years 1998-99, and 1997-98, respectively. In addition, the state paid \$37.1 million and \$34.4 million in FICA or Medicare taxes on employee wages during Fiscal Years 1998-99, and 1997-98, respectively.

PERA offers a voluntary 401(k) plan entirely separate from the defined benefit plan. PERA members may make contributions of up to 23 percent of their annual gross salary, to a maximum of \$10,000. Contributions and earnings are tax deferred. On December 31, 1998, the plan had net assets of \$362.9 million and 20,112 accounts.

The Fire and Police Pension Association, a related party, was established to insure the financial viability of local government pension plans for police and firefighters. In Fiscal Years 1998-99 and 1997-98, the state treasurer transferred \$28.5 million and \$28.4 million to the association to enhance its actuarial soundness. This included the state's cost for the accidental death and disability insurance policy the association provides to volunteer firefighters.

#### **Defined Contribution Plan**

On July 1, 1998, the state began providing a defined contribution plan for certain employees identified in statute. The plan is authorized in Title 24 Article 54.7 of the Colorado Revised Statutes, and it is established and administered by the five-member Defined Contribution Retirement Committee. Changes to the plan must be consistent with the authorizing legislation. The state is the sole contributing employer of the plan.

The following classes of state employees are covered; legislators, elected state officials and their deputies, department executive directors appointed by the governor, members of the Public Utilities Commission, employees of the governor's office not covered by the state personnel system, and employees of the Senate or House of Representatives. Participation in the plan by eligible employees is voluntary; however, a participant cannot also be an active member in the Public Employees Retirement Association (PERA). At June 30, 1999, 117 state employees were participating in the defined contribution retirement plan.

The plan provides benefits to participants through purchased annuity contracts or certificates; both of which are required to be fully portable.

Contributions to the plan are set in statute as a percent of salary, and they are required to be the same as the contributions to the defined benefit plan administered by the PERA. During Fiscal Year 1998-99, the state contribution rate was 11.4 percent and the employee was required to contribute 8 percent of gross covered wages.

The financial statements of the Defined Contribution Plan are prepared on the accrual basis in accordance with NCGA Statement 1 and Governmental Accounting Standards Board Statement 25. The Plan recognizes member and employer contributions as revenues in the period in which the employee is compensated. Investments are reported at fair value.



The Plan had the following concentrations of investments greater than five percent:

INVESTMENT	BALANCE	PERCENT
MFS Investors Growth	\$67,028	16%
Vanguard Index 500	63,215	15%
Vanguard Asset Allocation	59,310	14%
Valic Fixed Fund	50,389	12%
T. Rowe Price Small Capitalization	41,007	10%
Templeton World One	25,693	6%
MFS Investors Trust	24,616	6%
MS Large Company Growth	24,519	6%
Other	63,843	15%
Totals	\$419,620	100%

### Component Units

Employees of the Colorado Uninsurable Health Insurance Plan, and the Colorado Water Resources and Power Development Authority are covered under the State and School Division of PERA. (See Note V-A)

The University of Colorado Hospital Authority participates in two retirement plans, which cover substantially all of its employees. The hospital maintained a noncontributory defined benefit pension plan for its employees through March 1995. Under this plan, contributions credited to each covered employee's account were based on a percentage of compensation earned by the employee. Vesting under this plan is based on length of service. Benefits are payable as a lump sum upon retirement or separation or under several annuity options upon retirement.

As of March 31, 1995, a final contribution was credited to the accounts of all covered employees of record on that date, and this plan was frozen. Employee accounts continue to accrue interest based on the Thirty-Year Treasury Constant Maturities rate, and covered employees not fully vested in this plan will continue to earn credit toward vesting under a new plan. As the hospital acts in a fiduciary capacity for this plan and has the ability to amend the plan at its discretion, the plan's assets and related reserves are included in the financial statements as a pension trust fund.

As of April 1, 1995, the hospital amended its retirement plan based on its ability to withdraw from the Old Age, Survivors, and Disability Insurance (OASDI) component of the Federal Insurance Contributions Act (FICA) by virtue of its operation under legislatively granted state authority. The hospital and its employees still contribute to and participate in the Medicare component of FICA. The hospital's amended plan is composed of three distinct components: a Basic Pension Plan, an Investment Account, and a Matching Account.

The Basic Pension Plan is a defined benefit plan with benefits payable based on length of service and average compensation earned by the employee during the five most highly compensated calendar years of service after 1994. Vesting under this component is based on length of service. The hospital's funding policy is to contribute amounts at least equal to the minimum funding requirements of ERISA.

The hospital made contributions of \$4.80 million and \$6.30 million to its defined benefit plans in Fiscal Years 1998-99 and 1997-98, respectively. The actuarially computed net periodic pension cost for this plan was \$4.86 million and \$5.32 million for those years. According to the unaudited actuarial report, the hospital met the annual required contribution in each of the past four fiscal years. Actuarial value of the plan assets was \$54.5 million and \$45.1 million for Fiscal Years 1998-99 and 1997-98, respectively. Excluding U.S. Treasury securities, the plan had two investments where the fair value exceeded five percent of the plan net assets; MAS Pooled Fund Value Institutional Portfolio #22 – \$10.1 million, and Glenmede International Portfolio Fund – \$9.7 million.

The Investment Account is a qualified defined contribution retirement plan under the provisions of Internal Revenue Code (IRC) Section 401(a). Employees are required to contribute 6.2% of their gross compensation, which is equivalent to what their OASDI contributions were under FICA participation. Employees are always fully vested in this component of the plan. Total compensation covered in this plan for the years ended June 30, 1999 and 1998 was approximately \$90.9 million and \$82.8 million, respectively. The hospital is required by law to provide an additional make-up contribution for certain part-time employees equal to 1.3% of their compensation until they are fully vested in the Basic Pension Plan. Since April 1, 1995, make-up contributions made by the hospital have approximated \$104,000.

The Matching Account is a qualified single-employer tax-deferred annuity plan under the provisions of IRC Section 403(b). Employees are eligible to contribute a percentage of their gross compensation, tax-deferred up to legal limitations established under the IRC. In addition, the hospital matches employee contributions 100% on the first 3% of gross compensation contributed. Employees are always vested 100% in their contributions; however, the hospital's matching contributions are subject to a five-year vesting schedule. The hospital's matching contributions for Fiscal Years 1998-99 and 1997-98 were approximately \$1.7 million and \$1.6 million respectively.

The hospital has contributed to PERA in accordance with actuarially determined funding amounts for their employees who are still state employees. Pension expense related to state employees was \$240,000 and \$282,000 for Fiscal Years 1998-99 and 1997-98, respectively. There were no transfers from PERA to the hospital's pension plan for previous state employees who have transferred their benefits to the hospital's pension plan for the years ended June 30, 1999 and 1998.

#### **D. EMPLOYEE DEFERRED COMPENSATION**

The state initiated a deferred compensation (457) plan for state employees in 1981. This plan uses a third party administrator, and all costs of administration and funding are borne by the plan participants. Due to changes in the Internal Revenue Code and state statute, the deferred compensation plan that was previously reported in an agency fund is now reported in an expendable trust fund. The assets of the plan are not assets of the state, but are held in trust for the exclusive benefit of plan participants and their beneficiaries. Fund equity of the plan at June 30, 1999, was \$327.6 million. Investments and accumulated earnings of the plan at June 30, 1998 totaled \$288.1 million. The state has no liability for losses under the plan but does have the duty of due care that is required of a fiduciary agent.

#### **E. POST RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

##### Health Care Program

The PERA Health Care Program began covering benefit recipients and qualified dependents on July 1, 1986. This benefit was developed after legislation in 1985

established the Program and the Health Care Fund. Under this program, PERA subsidizes a portion of the monthly premium for health care coverage. The benefit recipient pays any remaining amount of that premium through an automatic deduction from the monthly retirement benefit. During 1998, the subsidy was \$115.00 for those with 20 years of service credit and reduced by \$5.75 for each year under 20.

The Health Care Fund is maintained by a contribution of 0.8 percent of covered salary. The state paid \$14.0 million, \$13.1 million, and \$12.5 million in Fiscal Years 1998-99, 1997-98, and 1996-97, respectively. Monthly premium costs for participants depend on the health care plan selected, the number of persons being covered, Medicare eligibility, and the number of years of service credit a retiree has. PERA contracts with a major medical indemnity carrier to administer claims for self-insured plans, and with health maintenance organizations providing services within Colorado. As of December 31, 1998, there were 30,291 participants, including spouses and dependents, from all contributors to the plan.

##### Life Insurance Program

PERA provides its members access to two group decreasing-term life insurance plans offered by Prudential and Rocky Mountain Life. Active members may join one or both plans, and they may continue coverage into retirement. Premiums are paid monthly by payroll deduction.

##### Other Programs

Separate post-retirement health care and life insurance benefit plans exist in some state colleges and universities but are small in comparison to the PERA plan for state employees. The state has no liability for any of these post-retirement health care and life insurance plans.

**NOTE VI. SUBSEQUENT EVENTS**

**A. PENSION PLAN CHANGES**

Senate Bill 90 passed in the 1999 legislative session made the following changes to the public employees' pension plan.

Effective July 1, 1999, in addition to their contributions and interest, terminating Public Employees' Retirement Association (PERA) members will receive matching payments equal to 50 percent of their contributions plus interest if under age 65 or not eligible for retirement and 100 percent of their contribution plus interest if age 65, eligible for retirement, or upon the death of a member.

At the later of January 1, 2001, or upon full amortization of PERA's unfunded liability, employers can match employees' contributions to defined contribution plans and reduce their contribution rates to the defined benefit plan as provided in the act.

Effective July 1, 1999, the contribution rate for state troopers is reduced from 11.5 percent to 10 percent.

Effective July 1, 1999, PERA is to establish a Health Care Trust Fund. The employer contribution to the fund will increase from 0.8 percent to 1.1 percent with a similar decrease to the employer contribution to the defined benefit pension trust fund.

Effective July 1, 2000, the subsidy for pre-Medicare retirees with 20 or more years of service will double from \$115 to \$230.

**B. LIGHT RAIL COMMITMENT**

The Auraria Higher Education Center committed to contribute \$500,000 to the Regional Transportation

District (RTD) for additional funding of an extension of RTD's light rail line to Coors Field in lower downtown Denver. An existing light rail line serves the Auraria Higher Education Center.

**C. BONDING AUTHORIZED**

On November 2, 1999, Colorado voters passed a measure referred to the ballot by the state legislature. The measure authorizes the state to issue \$1.7 billion in bonds, with a maximum payback cost of \$2.3 billion, to accelerate selected state highway construction projects. The state is to repay the bonds and related debt service from anticipated federal transportation revenues. The bonds are not considered general obligation debt due to language that limits the state's legal responsibility for repayment.

**D. BOND DEFEASANCE**

**Component Units**

On August 1, 1999, the Denver Metropolitan Major League Baseball Stadium District entered an agreement with the Metropolitan Football Stadium District and other parties to defease its outstanding bonds prior to January 1, 2001. The agreement is contingent upon availability of funds and legal and tax-exemption determinations. If the agreement is consummated, the District has agreed to take all actions necessary to end the Denver Metropolitan Major League Baseball Stadium District sales tax on January 1, 2001.

## **REQUIRED SUPPLEMENTARY INFORMATION**

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**UNAUDITED**



## STATE OF COLORADO

J. DAVID BARBA, CPA  
State Auditor

**OFFICE OF THE STATE AUDITOR**  
(303) 866-2051  
FAX (303) 866-2060

Legislative Services Building  
200 East 14th Avenue  
Denver, Colorado 80203-2211

November 4, 1999

### **Independent Auditor's Report On Required Supplementary Information**

Members of the Legislative Audit Committee:

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole for the State of Colorado as of and for the year ended June 30, 1999, which are presented in the preceding section of this report. The year 2000 supplementary information on pages 241 and 242 is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the State of Colorado will become year 2000 compliant, that the State of Colorado's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the State of Colorado does business are or will become year 2000 compliant.

## A. YEAR 2000 PREPARATIONS

### Primary Government

The year 2000 issue arises because most computer software programs allocate two digits to the year date field on the assumption that the first two digits will be 19. Without reprogramming, such programs may interpret the year 2000 as the year 1900. In addition, some programs may be unable to recognize the year 2000 as a leap year.

The year 2000 issue may affect electronic equipment containing computer chips that have date recognition features – such as, environmental systems, elevators, and vehicles – as well as computer software programs. In addition, the year 2000 issue affects not only computer applications and equipment under the state's direct control but also the systems of other entities with which the state transacts business. Some of the state's systems and equipment affected by the year 2000 issue are critical to the continued and uninterrupted operations of state government.

Because of the unprecedented nature of the year 2000 issue, its effects and the success of the related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot guarantee that the state is or will be year 2000 ready, that the state's remediation efforts will be successful in whole or in part, or that parties with whom the state does business will be year 2000 ready.

In early 1997, the legislature directed the Office of State Planning and Budgeting (OSPB) and the Commission on Information Management (IMC) to assess and report on the cost of year 2000 readiness preparations. The IMC developed a process for assessing and monitoring year 2000 project progress. It has asked state agencies that are not higher education institutions to report on completion of stages for each critical system. Higher education institutions report similar information directly to the Joint Budget Committee of the legislature.

The June 30, 1999 IMC report estimated the year 2000 project cost at \$35.5 million excluding higher education projects and embedded systems costs. At June 30, 1999, the state had \$5,402,316 committed to the various projects through contracts with parties external to the state.

At any given time, work on the year 2000 issue with respect to each system deemed critical falls predominantly in one of the following stages:

- *Awareness stage* – Establishing a budget and project plan for dealing with the year 2000 issue.
- *Assessment stage* – Identifying the systems and components for which year 2000 work is needed.
- *Remediation stage* – Making changes to systems and equipment.
- *Validation/Testing stage* – Validating and testing changes that were made during the remediation stage.

Completion of any or all of the stages does not mean the state's systems are or will be year 2000 ready or compliant.

At June 30, 1999, the state identified 604 projects and systems in its inventory, and 449 were deemed critical. The following table shows for each stage the number and percentage of total critical systems where the state has completed work.

STAGE	NUMBER	PERCENT
Awareness	1	0.2%
Assessment	7	1.6%
Remediation	39	8.7%
Testing/Validation	402	89.5%
Totals	449	100.0%

The state does business with many external entities that may have year 2000 problems. The state makes no representation that these external entities are or will be year 2000 ready or compliant. However, no external entities have notified the state that any critical system will not be year 2000 compliant.

Readers can obtain additional information regarding the year 2000 issue related to nonhigher-education state agencies from the Year 2000 Project Office web site at <http://www.state.co.us/Y2K>.

### Component Units

The Colorado Water Resources and Power Development Authority has inventoried its internal systems, and it is in the remediation phase at December 31, 1998. The Authority receives a majority of its funding from the Environmental Protection Agency, State of Colorado, and Colorado local governments, all of which are responsible for remediating their electronic data processing systems. The Authority also relies on certain banking institutions' trust departments to process a significant portion of Authority receipts, disbursements, and investments. Such banking institutions are responsible for remediating their electronic data processing systems.

The Denver Metropolitan Major League Baseball Stadium District has no significant computer systems of its own, but it relies upon several external parties. Those parties include the District's lessee, the Colorado Department of Revenue, a trustee bank, and a certified public accounting firm. The parties have informed the District that they are in the remediation and validation stages, and they expect to be able to provide the services previously provided.

The University of Colorado Hospital Authority has created a Year 2000 Oversight Committee that reviews all Year 2000 activities. The hospital is in the process of completing implementation of its Year 2000 compliance plan and is working on its contingency plan. The plans include replacement of desktop computers, hiring an outside consultant to address medical equipment problems, obtaining backup emergency power units, and accessing an on-site water well to meet water needs. The hospital expects to expend between \$3.5 and \$4.0 million in remediating the Year 2000 problem.

The hospital administration expects its accounting and billing systems to function properly, but it has manual systems in place as a short-term back up of the automated systems. If the computerized systems fail to operate for extended periods (more than three to four weeks), the hospital could experience significant delays in billing and collections. The hospital participates in the Medicare Periodic Payments program, and therefore, it does not expect an interruption in Medicare payments. A line of credit is in place to mitigate any delay in the hospital's receipts; however, any prolonged interruption could adversely affect the hospital's ability to make timely payments on its financial obligations.

Despite the measures being taken, there is no assurance that the hospital's computer systems and equipment will operate properly prior to or after December 31, 1999. Improper operation of such systems, or of other systems not described above, could have an adverse impact upon the ability of the hospital to pay its debts as they become due.

The Colorado Travel and Tourism Authority has currently addressed the Year 2000 issues relating to its computer systems and other electronic equipment. The changes made include system upgrades and equipment replacements.

The Colorado Uninsurable Health Insurance Plan management has obtained a copy of the Year 2000 Project Milestones report developed by the Plan's third party administrator and is monitoring its progress.

Additional information as to the year 2000 issue related to component units can be obtained in the complete financial statements of the individual component units.

## **Additional Required Information**



**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
UNCLUSTERED PROGRAMS								
INTER-AMERICAN FOUNDATION								
INTER-AMERICAN FOUNDATION								
DIRECT FROM:								
INTER-AMERICAN FOUNDATION					GGB	04. 186-98-3152 186-98-1352	10,095	0
Inter-American Foundation - Indpt Fedrl							-----	-----
SUBTOTAL DIRECT FROM:							10,095	0
SUBTOTAL INTER-AMERICAN FOUNDATION							-----	-----
SUBTOTAL INTER-AMERICAN FOUNDATION							10,095	0
-----								
OFFICE OF NATIONAL DRUG CONTROL POLICY								
OFFICE OF NATIONAL DRUG CONTROL POLICY								
DIRECT FROM:								
OFFICE OF NATIONAL DRUG CONTROL POLICY					RAA	07. UNKNOWN	665,718	0
HIDA GRANTS							-----	-----
SUBTOTAL DIRECT FROM:							665,718	0
SUBTOTAL OFFICE OF NATIONAL DRUG CONTROL POLICY							-----	-----
SUBTOTAL OFFICE OF NATIONAL DRUG CONTROL POLICY							665,718	0
-----								
PEACE CORP								
PEACE CORPS								
DIRECT FROM:								
PEACE CORPS					GFB	08. 186963146	10,016	0
Peace Corps.					GGB	08. 186-97-3148 186-97-3149	2,743	0
Action/Peace Corps							-----	-----
SUBTOTAL DIRECT FROM:							12,759	0
SUBTOTAL PEACE CORPS							-----	-----
SUBTOTAL PEACE CORP							12,759	0
-----								
DEPARTMENT OF AGRICULTURE								
AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE								
DIRECT FROM:								
AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE					BAA	10. 156	34,170	0
Federal-State Marketing Improvement Program					BAA	10. 162	5,404	0
Inspection Grading and Standardization					BAA	10. 163	55,105	0
Market Protection and Promotion					GGB	10. 164	32,462	0
Wholesale Market Development							-----	-----
SUBTOTAL DIRECT FROM:							127,141	0
SUBTOTAL AGRICULTURAL MARKETING SERVICE, DEPARTMENT OF AGRICULTURE							-----	-----
							127,141	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>							
MAJOR SUBDIVISION OF FEDERAL AGENCY							
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME	NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS		
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE							
DIRECT FROM:							
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE							
Agricultural Research: Basic and Applied Research		DAA	10.001	1,499	15,000		
Agricultural Research: Basic and Applied Research		GFE	10.001	107,281	0		
Agricultural Research: Basic and Applied Research		GGB	10.001	1,116,556	0		
				1,225,336	15,000		
SUBTOTAL DIRECT FROM:							
				1,225,336	15,000		
PASS-THROUGH PROGRAMS FROM:							
UNIVERSITY OF NEBRASKA							
Agricultural Research: Basic and Applied Research		DAA	10.001 / 10.552990	1,525	0		
				1,525	0		
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							
				1,525	0		
SUBTOTAL AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE							
				1,226,861	15,000		
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE							
DIRECT FROM:							
ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE							
Plant and Animal Disease, Pest Control, and Animal Care		GGB	10.025	600,338	0		
Wildlife Services		GGB	10.028	52,612	0		
				652,950	0		
SUBTOTAL DIRECT FROM:							
				652,950	0		
SUBTOTAL ANIMAL AND PLANT HEALTH INSPECTION SERVICE, DEPARTMENT OF AGRICULTURE							
				652,950	0		
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE							
DIRECT FROM:							
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE							
Grants for Agricultural Research, Special Research Grants		GGB	10.200	1,813,880	662,102		
Cooperative Forestry Research		GGB	10.202	294,821	0		
Payments to Agricultural Experiment Stations Under the Hatch Act		GGB	10.203	2,356,323	0		
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206	1,042,771	33,735		
Animal Health and Disease Research		GGB	10.207	250,201	0		
Higher Education Multicultural Scholars Program		GGB	10.220	22,982	0		
Hispanic Serving Institutions Education Grants (B) -		GJM	10.223	44,211	0		
Cooperative Extension Service		GGB	10.500	4,237,791	0		
				10,062,980	695,837		
SUBTOTAL DIRECT FROM:							
				10,062,980	695,837		
PASS-THROUGH PROGRAMS FROM:							
Kansas State University							
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.367-5013 MOD 5	10,993	0		
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.S97048	(1,349)	0		
Cooperative Extension Service		GGB	10.500 / 10.S98043	5,600	0		
North Dakota State University							
Grants for Agricultural Research: Competitive Research Grants		GGB	10.206 / 10. 2101	10,509	0		
Oregon State University							
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.C0122A-08 AMD 2	1,282	0		
Rutgers - State University of New Jersey							
Grants for Agricultural Research, Special Research Grants		GGB	10.200	5,000	0		
Texas A & M							
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.94 ESNP-1-5203 63152	8,120	0		
UNIVERSITY OF ARKANSAS							
Grants for Agricultural Research: Competitive Research Grants		GGH	10.206	9,634	0		
UNIVERSITY OF WISCONSIN							
Grants for Agricultural Research: Competitive Research Grants		GGH	10.206	48,250	0		
University of Alaska at Fairbanks							
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.UAF98-0002 AMD 2	103,142	0		
University of California							
Grants for Agricultural Research, Special Research Grants		GGB	10.200 / 10.9102-ETX AMD 10	5,976	0		
University of Connecticut							

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
Grants for Agricultural Research, Special Research Grants					GGB	10.200 / 10.60715532-P-4	168	0
University of Nebraska								
Fund for Rural America: Research, Education, and Extension Activities					GGB	10.224 / 10.LWT 62-122-34302	15,733	0
University of Vermont								
Grants for Agricultural Research: Competitive Research Grants					GGB	10.206 / 10.U-134-10 94-C00P-1-0	12,868	0
University of Wyoming								
Grants for Agricultural Research, Special Research Grants					GGB	10.200 / 10.UTSTUNV9055::9055SUBC	7,078	0
Utah State University								
Grants for Agricultural Research, Special Research Grants					GGB	10.200 / 10.97-050 AMD 2	9,100	7,343
Sustainable Agriculture Research and Education					GGB	10.215 / 10.97-034 AMD 2	51,907	0
Cooperative Extension Service					GGB	10.500 / 10.98-069 AMD 1	4,400	0
Cooperative Extension Service					GGB	10.500 / 10.98-078 97-ESAG-1-013	9,081	0
Washington State University								
Grants for Agricultural Research, Special Research Grants					GGB	10.200 / 10.G000662 OGRD 81309 AM	25,617	0
Grants for Agricultural Research, Special Research Grants					GGB	10.200 / 10.G000663 OGRD 81309 AM	6,381	0
Grants for Agricultural Research, Special Research Grants					GGB	10.200 / 10.G000664 OGRD 81309 AM	10,000	0
Grants for Agricultural Research, Special Research Grants					GGB	10.200 / 10.G000678; OGRD NO. 813	2,996	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							362,486	7,343
SUBTOTAL COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE							10,425,466	703,180
ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE								
PASS-THROUGH PROGRAMS FROM:								
University of Kentucky								
Agricultural and Rural Economic Research					GGB	10.250 / 10.UKRF 4-60453-99-02	14,999	0
University of Wisconsin								
Agricultural and Rural Economic Research					GGB	10.250 / 10.207B675 AMD 1	46,180	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							61,179	0
SUBTOTAL ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE							61,179	0
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE								
DIRECT FROM:								
FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE								
Agricultural Conservation Program					GGB	10.063	3,452	0
SUBTOTAL DIRECT FROM:							3,452	0
SUBTOTAL FARM SERVICE AGENCY, DEPARTMENT OF AGRICULTURE							3,452	0
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE								
DIRECT FROM:								
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE								
Food Distribution					* CAA	10.550	0	159,641
Food Distribution					* IHA	10.550	0	617,223
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)					FAA	10.557	1,807,813	49,972,217
State Administrative Expenses for Child Nutrition					DAA	10.560	581,481	0
State Administrative Expenses for Child Nutrition					IHA	10.560	80,879	0
Nutrition Education and Training Program					DAA	10.564	10,557	18,877
Commodity Supplemental Food Program (CSFP)					* IHA	10.565	1,201,585	4,784,604
Emergency Food Assistance Program (Administrative Costs)					* IHA	10.568	545,186	2,819,258
Nutrition Program for the Elderly (Commodities)					* IHA	10.570	3,853	1,254,544
Team Nutrition Grants					DAA	10.574	14,751	20,000
SUBTOTAL DIRECT FROM:							4,246,105	59,646,364
SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE							4,246,105	59,646,364
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE								
DIRECT FROM:								

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

**PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)**

<b>FEDERAL AGENCY</b>				<b>NONCASH</b>	<b>STATE<sup>1</sup></b>		<b>DIRECT</b>	<b>PASSED TO</b>
<b>MAJOR SUBDIVISION OF FEDERAL AGENCY</b>				<b>INDICATOR</b>	<b>AGENCY</b>	<b>CFDA / OTHER ID NUMBER</b>	<b>EXPENDITURES</b>	<b>SUBRECIPIENTS</b>
<b>SOURCE TYPE (DIRECT OR PASS-THROUGH)</b>								
<b>ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)</b>								
<b>PROGRAM NAME</b>								
FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE								
Foreign Market Development Cooperator Program					GGB	10. 600	131, 294	0
Scientific Cooperation Program					GGB	10. 961	8, 766	0
SUBTOTAL DIRECT FROM:							140, 060	0
SUBTOTAL FOREIGN AGRICULTURAL SERVICE, DEPARTMENT OF AGRICULTURE							140, 060	0
FOREST SERVICE, DEPARTMENT OF AGRICULTURE								
DIRECT FROM:								
FOREST SERVICE, DEPARTMENT OF AGRICULTURE								
FOREST SERVICE					* PIA	10. 1102-0798035	58, 587	0
ARCHEO DATA SYNTHESIS PROJECT					GGH	10. 1102019601	(1, 632)	0
USDI-SJNF-ALPINE LOOP CO-OP MGMT ANALYSIS					GGH	10. 110209149631	15, 878	0
FALLS CREEK ROCK SHELTERS					GGH	10. 110213019524	10, 167	0
FOREST PLAN REVISION					GGH	10. 110213149409	51, 541	0
WILLIAMS CREEK ARCHAEOLOGICAL SURVEY					GGH	10. 110213179008	859	0
Forestry Research					GGB	10. 652	4, 876, 067	25, 275
Forestry Research					PBA	10. 652	12, 037	0
Forestry Research					* PJA	10. 652	7, 031	0
Cooperative Forestry Assistance					FAA	10. 664	2, 553	0
Cooperative Forestry Assistance					GGB	10. 664	2, 454, 709	0
Cooperative Forestry Assistance					GGH	10. 664	10, 894	0
Cooperative Forestry Assistance					* PKA	10. 664	1, 500	0
National Forest: Dependent Rural Communities					GFD	10. 670	(2, 437)	0
National Forest: Dependent Rural Communities					GGH	10. 670	6, 144	0
CONTRACT					GHE	10. CCS-04-07-99-059	1, 314	0
USDA-SJNF-ROCKY MTN RECREATION STRAT					GGH	10. CCS-09-00-98-061	2, 603	0
USDA-SJNF-4-CORNERS REGION TOURISM					GGH	10. CCS-09-00-98-080	14, 630	0
FS Wilderness Educ.					GGJ	10. PA-2-12-94-10-018	108	0
NATIONAL FOREST					WBA	10. UNKNOWN	0	5, 044, 565
SUBTOTAL DIRECT FROM:							7, 522, 553	5, 069, 840
PASS-THROUGH PROGRAMS FROM:								
Humboldt State University Foundation								
Forestry Research					GGB	10. 652 / 10. 98-0807	5, 310	0
The Nature Conservancy								
Forestry Research					GGB	10. 652 / 10. 98-CCD-05	3, 400	0
Washington State University								
Forestry Research					GGB	10. 652 / 10. G000560; OGRD NO. 707	33, 229	0
Forestry Research					GGB	10. 652 / 10. G000561; OGRD NO. 707	(379)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							41, 560	0
SUBTOTAL FOREST SERVICE, DEPARTMENT OF AGRICULTURE							7, 564, 113	5, 069, 840
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE								
DIRECT FROM:								
NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE								
Soil and Water Conservation					GGB	10. 902	505, 207	0
SUBTOTAL DIRECT FROM:							505, 207	0
SUBTOTAL NATURAL RESOURCES CONSERVATION SERVICE, DEPARTMENT OF AGRICULTURE							505, 207	0
RURAL BUSINESS-COOPERATIVE SERVICE, DEPARTMENT OF AGRICULTURE								
DIRECT FROM:								
RURAL BUSINESS-COOPERATIVE SERVICE, DEPARTMENT OF AGRICULTURE								
Rural Development Grants					GJA	10. 769	128, 253	0
SUBTOTAL DIRECT FROM:							128, 253	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
SUBTOTAL RURAL BUSINESS-COOPERATIVE SERVICE, DEPARTMENT OF AGRICULTURE							128,253	0
SUBTOTAL DEPARTMENT OF AGRICULTURE							25,080,787	65,434,384
<hr/>								
DEPARTMENT OF COMMERCE								
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE								
DIRECT FROM:								
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE								
Grants for Public Works and Economic Development					NAA	11.300	1,156	0
Economic Development: Technical Assistance					GFB	11.303	112,773	0
Economic Development: State and Local Economic Development Planning					GEA	11.305	15,974	0
Economic Adjustment Assistance					GFB	11.307	1,714	0
SUBTOTAL DIRECT FROM:							131,617	0
SUBTOTAL ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE							131,617	0
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE								
DIRECT FROM:								
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE								
Calibration Program					GGB	11.601	73,943	0
Advanced Technology Program					GFB	11.612	946,038	0
SUBTOTAL DIRECT FROM:							1,019,981	0
PASS-THROUGH PROGRAMS FROM:								
INTEGRATED SYSTEMS								
Measurement and Engineering Research and Standards					GFB	11.609 / 11.DK550601	29,393	0
PROGENITOR, INC.								
Advanced Technology Program					GFB	11.612 / 11.ATP	7,891	0
State of Kansas								
Manufacturing Extension Partnership					GGB	11.611 / 11.MAMTC 301-96008 P0004	377	0
Manufacturing Extension Partnership					GGB	11.611 / 11.MAMTC 302-96028PO 004	646	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							38,307	0
SUBTOTAL NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE							1,058,288	0
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE								
DIRECT FROM:								
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE								
Geodetic Surveys and Services (Geodesy and Applications of the National Geodetic Reference System)					GGB	11.400	7,888,036	0
Fisheries Development and Utilization Research and Development Grants and Cooperative Agreements Program					GGB	11.427	7,689	0
Intergovernmental Climate: Program (NESDIS)					GGB	11.428	53,918	0
Climate and Atmospheric Research					GGB	11.431	81,255	0
Environmental Research Laboratories Cooperative Institutes					GFB	11.432	96,769	0
Independent Education and Science Projects and Programs					GFB	11.449	44,172	0
SUBTOTAL DIRECT FROM:							8,171,839	0
PASS-THROUGH PROGRAMS FROM:								
UCAR-NCAR-COMET Atmospheric Tech. Divis.								
Climate and Atmospheric Research					GGB	11.431	12,068	0
Climate and Atmospheric Research					GGB	11.431 / 11.UCAR S96-71867 MOD 2-	36,990	0
UNIV. OF CA @ SAN DIEGO								
Financial Assistance for National Centers for Central Coastal Ocean Science					GFB	11.426 / 11.10154344	5,322	38,649
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							54,380	38,649
SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE							8,226,219	38,649

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>				<u>NONCASH</u>	<u>STATE<sup>1</sup></u>	<u>CFDA / OTHER ID NUMBER</u>	<u>DIRECT</u>	<u>PASSED TO</u>
<u>MAJOR SUBDIVISION OF FEDERAL AGENCY</u>				<u>INDICATOR</u>	<u>AGENCY</u>		<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
<u>SOURCE TYPE (DIRECT OR PASS-THROUGH)</u>								
<u>ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)</u>								
<u>PROGRAM NAME</u>								
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL MARINE FISHERIES SERVICE, DEPARTMENT OF COMMERCE								
DIRECT FROM:								
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL MARINE FISHERIES SERVICE, DEPARTMENT OF COMMERCE								
Cooperative Science and Education Program				GFB	11.455		65,696	0
SUBTOTAL DIRECT FROM:							65,696	0
SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL MARINE FISHERIES SERVICE, DEPARTMENT OF COMMERCE							65,696	0
NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION, DEPARTMENT OF COMMERCE								
DIRECT FROM:								
NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION, DEPARTMENT OF COMMERCE								
Public Telecommunications Facilities: Planning and Construction				GFB	11.550		183,908	0
SUBTOTAL DIRECT FROM:							183,908	0
SUBTOTAL NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION, DEPARTMENT OF COMMERCE							183,908	0
SUBTOTAL DEPARTMENT OF COMMERCE							9,665,728	38,649
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DEPARTMENT OF DEFENSE								
AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE								
DIRECT FROM:								
AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE								
Air Force Defense Research Sciences Program				GFB	12.800		33,425	0
Air Force Defense Research Sciences Program				GGB	12.800		652,401	142,790
SUBTOTAL DIRECT FROM:							685,826	142,790
PASS-THROUGH PROGRAMS FROM:								
DATA FUSION CORP.								
Air Force Defense Research Sciences Program				GFB	12.800 / 12. AIR FORCE SUBCONT		3,914	0
FOSTER-MILLER INC.								
Air Force Defense Research Sciences Program				GFB	12.800 / 12. TCM-991894		17,799	0
METROLASER, INC.								
Air Force Defense Research Sciences Program				GFB	12.800 / 12. UC0/01/PK01		27,468	0
MODUS OPERANDI								
Air Force Defense Research Sciences Program				GFB	12.800 / 12. 1998-J5046-4		30,158	0
Orincon								
Air Force Defense Research Sciences Program				GGB	12.800 / 12. S06618		382	0
RAYTHEON								
Air Force Defense Research Sciences Program				GFB	12.800 / 12. H420112		26,129	0
SUPERCONDUCTING COR.								
Air Force Defense Research Sciences Program				GFB	12.800 / 12. SCT-0CG2053B		(729)	0
Air Force Defense Research Sciences Program				GFB	12.800 / 12. TUNABLE FILTERS		(1,168)	0
SVI ASSOCIATES								
Air Force Defense Research Sciences Program				GFB	12.800 / 12. 1659-607/20005-607		86,925	0
UNIV. OF SO. CA								
Air Force Defense Research Sciences Program				GFB	12.800 / 12. 015608		119,390	0
Air Force Defense Research Sciences Program				GFB	12.800 / 12. 030498		68,237	0
UNIV. OF TX @ SAN ANTON								
Air Force Defense Research Sciences Program				GFB	12.800 / 12. UCB-1		28,352	0
Versar, Inc.								
Radiological Sampling & Analysis				FAA	12. P. O. #05745		4,343	0
YALE UNIVERSITY								
Air Force Defense Research Sciences Program				GFB	12.800 / 12. Y-96-0110		1,449	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							412,649	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
SUBTOTAL AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE							1,098,475	142,790
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE								
DIRECT FROM:								
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE								
Research & Technology Development					GGB	12.910	256,281	54,783
SUBTOTAL DIRECT FROM:							256,281	54,783
PASS-THROUGH PROGRAMS FROM:								
ACCADEMY OF APPLIED SCI								
Research & Technology Development					GFB	12.910 / 12.779	1,481	0
Research & Technology Development					GFB	12.910 / 12.780	1,436	0
Research & Technology Development					GFB	12.910 / 12.901	748	0
Research & Technology Development					GFB	12.910 / 12.902	726	0
AMP CORP.								
Research & Technology Development					GFB	12.910 / 12.31311017	5	0
AMP INCORPORATED								
Research & Technology Development					GFB	12.910 / 12.31851542	1	0
ARIZ. ST. UNIVERSITY								
Research & Technology Development					GFB	12.910 / 12.95-119SG	68,854	0
CALIF. INST. OF TECH.								
Research & Technology Development					GFB	12.910 / 12.PC249804	189,321	0
CLEMSON UNIV.								
Research & Technology Development					GFB	12.910 / 12.319-6112-03-6925	12,688	0
COMPACT SOFTWARE								
Research & Technology Development					GFB	12.910 / 12.97-0212	18,748	0
DUPONT								
Research & Technology Development					GFB	12.910 / 12.LOX181126	165,192	0
ITN ENERGY SYSTEM								
Research & Technology Development					GFB	12.910 / 12.AGREEMENT	152,502	0
Research & Technology Development					GFB	12.910 / 12.AGREEMENT/SUB-ARMY	37,440	0
LITTON GUIDANCE AND CONTROL SYSTEMS								
Research & Technology Development					GFB	12.910 / 12.WC AEE679	(465)	0
Lockheed Corporation *								
Research & Technology Development					GGB	12.910 / 12.TASK ORDER 3325-97-00	6	0
MINN. MINING & MAN.								
Research & Technology Development					GFB	12.910 / 12.GS02103	788	0
NORTHROP GRUMMON								
Research & Technology Development					GFB	12.910 / 12.04UJ-TC-99377	12,928	0
NORTHROP GRUMMON								
Research & Technology Development					GFB	12.910 / 12.04UJ-TC-98139 OV	385,543	0
RESEARCH AND DEVELOP.								
Research & Technology Development					GFB	12.910 / 12.98--0816	25,568	0
Research & Technology Development					GFB	12.910 / 12.98-0837	11,911	0
SOFTWARE PRODUCTIVITY								
Defense Technology Conversion, Reinvestment, & Transition Assistance					GFC	12.911 / 12.99057	7,758	0
TRW CORP.								
Research & Technology Development					GFB	12.910 / 12.90766ARA6S	15,643	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							1,108,822	0
SUBTOTAL DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE							1,365,103	54,783
DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE								
PASS-THROUGH PROGRAMS FROM:								
UNISOFT CONSULTING, IN								
Procurement Technical Assistance For Business Firms					GFC	12.002 / 12.1996-J5047-2	30	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							30	0
SUBTOTAL DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE							30	0
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE								

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>				<u>NONCASH</u>	<u>STATE<sup>1</sup></u>		<u>DIRECT</u>	<u>PASSED TO</u>
<u>MAJOR SUBDIVISION OF FEDERAL AGENCY</u>				<u>INDICATOR</u>	<u>AGENCY</u>	<u>CFDA / OTHER ID NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
<u>SOURCE TYPE (DIRECT OR PASS-THROUGH)</u>								
<u>ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)</u>								
<u>PROGRAM NAME</u>								
DIRECT FROM:								
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE								
Military Medical Research & Development					GFB	12. 420	17, 390	0
Military Medical Research & Development					GFE	12. 420	42, 621	0
Pueblo Chemical Demilitarization					FAA	12. Cooperative Agreement	136, 255	20, 000
Medical Monitoring Advisory Group					FAA	12. MOU 3/14/97	329, 580	23, 941
SUBTOTAL DIRECT FROM:							525, 846	43, 941
PASS-THROUGH PROGRAMS FROM:								
FLORIDA ATLANTIC UNIVERSITY								
Military Medical Research & Development					GFE	12. 420 / 12. FA 806886	6, 176	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							6, 176	0
SUBTOTAL DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE							532, 022	43, 941
DEPARTMENT OF DEFENSE								
DIRECT FROM:								
DEPARTMENT OF DEFENSE								
Unclassified Grants and Contracts					DAA	12. 000	0	174, 352
SUBTOTAL DIRECT FROM:							0	174, 352
SUBTOTAL DEPARTMENT OF DEFENSE							0	174, 352
DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE								
DIRECT FROM:								
DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE								
Military Construction, National Guard					OAA	12. 400	3, 877, 540	0
SUBTOTAL DIRECT FROM:							3, 877, 540	0
SUBTOTAL DEPARTMENT OF THE ARMY, NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE							3, 877, 540	0
NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE								
DIRECT FROM:								
NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE								
National Guard Military Operations & Maintenance (O&M) Projects					OAA	12. 401	5, 253, 409	0
National Guard Civilian Youth Opportunities Program					OAA	12. 404	1, 157, 004	0
SUBTOTAL DIRECT FROM:							6, 410, 413	0
SUBTOTAL NATIONAL GUARD BUREAU, DEPARTMENT OF DEFENSE							6, 410, 413	0
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE								
DIRECT FROM:								
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE								
Mathematical Sciences Grants Program					GGB	12. 901	13, 000	0
SUBTOTAL DIRECT FROM:							13, 000	0
SUBTOTAL NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE							13, 000	0
OFFICE OF ECONOMIC ADJUSTMENT, DEPUTY UNDER SECRETARY OF DEFENSE (DUSD), INDUSTRIAL AFFAIRS AND INSTALLATIONS, DEPARTMENT OF DEFENSE								
DIRECT FROM:								
OFFICE OF ECONOMIC ADJUSTMENT, DEPUTY UNDER SECRETARY OF DEFENSE (DUSD), INDUSTRIAL AFFAIRS AND INSTALLATIONS, DEPARTMENT OF DEFENSE								
Community Economic Adjustment Planning Assistance for Reductions in Defense Industry Employment					EDA	12. 611	33, 547	0
SUBTOTAL DIRECT FROM:							33, 547	0

1 - See Note 5 for a listing of State agency codes and agency names.



**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
SUBTOTAL OFFICE OF ECONOMIC ADJUSTMENT, DEPUTY UNDER SECRETARY OF DEFENSE (DUSD), INDUSTRIAL AFFAIRS AND INSTALLATIONS, DEPARTMENT OF DEFENSE							33,547	0
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY								
DIRECT FROM:								
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY								
Basic & Applied Scientific Research					GFB	12.300	25,141	0
Basic & Applied Scientific Research					GGB	12.300	1,370,122	0
Naval Undersea Warfare					GGJ	12.1PA Agreement	4,063	0
SUBTOTAL DIRECT FROM:							1,399,326	0
PASS-THROUGH PROGRAMS FROM:								
Arkansas Heritage Commission					GGB	12.300 / 12.20005-E	(1)	0
DESERT RES. INST.					GFB	12.300 / 12.95-B26	(1)	0
DYNALYSIS OF PRINCETON					GFB	12.300 / 12.312502		
Basic & Applied Scientific Research					GFB	12.300 / 12. GULF OF MEXICO	124,368	0
JOHN HOPKINS UNIV.					GFB	12.300 / 12.768265	4,695	0
Basic & Applied Scientific Research					GFB	12.300 / 12.768265	4,695	0
MITRE CORP.					GFB	12.300 / 12.SUB# 36624	45,774	0
Basic & Applied Scientific Research					GFB	12.300 / 12.9643-PXI-009	2,040	0
PRAXIS, INC.					GFB	12.300 / 12.523034	47,165	0
Basic & Applied Scientific Research					GFB	12.300 / 12.523034	47,165	0
SAN DIEGO ST. UNIV.					GFB	12.300 / 12.523034	47,165	0
UNIV. OF TX @ ARLINGTON					GFB	12.300 / 12.523034	47,165	0
Basic & Applied Scientific Research					GFB	12.300 / 12.N66001-95-D-8656	(16,300)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							207,740	0
SUBTOTAL OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY							1,607,066	0
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE								
DIRECT FROM:								
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE					WBA	12.106	0	107
Flood Control Projects					FAA	12.110	4,449	0
Planning Assistance to States					FAA	12.113	955,245	47,195
State Memorandum of Agreement Program for the Reimbursement of Technical Services								
SUBTOTAL DIRECT FROM:							959,694	47,302
PASS-THROUGH PROGRAMS FROM:								
ASTROLUX, INC.					GFB	12.114 / 12.A10001	34,994	0
Collaborative Research & Development					GFB	12.114 / 12.P.O.#A100	6,882	0
MATERIALS & RES. SOURCE					GFB	12.114 / 12.291841	25,387	0
Collaborative Research & Development					GFB	12.114 / 12.312502	22,971	0
MONTANA STATE UNIV.					GFB	12.114 / 12.6-822729-S-N4	44,171	0
Collaborative Research & Development					GFB	12.114 / 12.LC315776	74,684	0
RAYTHEON					GFB	12.114 / 12. TO # 001-FY-97 CO #02	14,485	0
Collaborative Research & Development					GFB	12.114 / 12. TO # 002-FY-97 CO #02	12,886	0
Collaborative Research & Development								
State of Idaho								
Collaborative Research & Development								
Collaborative Research & Development								
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							236,460	0
SUBTOTAL OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE							1,196,154	47,302
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE								

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

**PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)**

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER I.D. NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
DIRECT FROM:								
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE								
Basic, Applied, & Advanced Research in Science and Engineering					GGB	12. 630	44,251	0
SUBTOTAL DIRECT FROM:							44,251	0
PASS-THROUGH PROGRAMS FROM:								
ENSR CORPORATION								
Basic, Applied, & Advanced Research in Science and Engineering					GFC	12. 630	2,237	0
LOCKHEED MARTIN								
Basic, Applied, & Advanced Research in Science and Engineering					GFC	12. 630 / 12. 98C16788	10,190	0
SILICON MOUNTAIN DESIG								
Basic, Applied, & Advanced Research in Science and Engineering					GFC	12. 630 / 12. Z647001	4,697	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							17,124	0
SUBTOTAL OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE							61,375	0
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND								
DIRECT FROM:								
U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND								
Basic Scientific Research					GFB	12. 431	20,805	0
Basic Scientific Research					GGB	12. 431	7,259,560	30,177
SUBTOTAL DIRECT FROM:							7,280,365	30,177
PASS-THROUGH PROGRAMS FROM:								
ACADEMY OF APPLIED SCI								
Basic Scientific Research					GFC	12. 431 / 12. 98-0-13	4,379	0
ACADEMY OF APPLIED SCIENCE								
Basic Scientific Research					GFC	12. 431 / 12. DAA801-96-C-R239	1,077	0
Ayres Associates								
Basic Scientific Research					GGB	12. 431 / 12. B72150 AMEND 1/29/99	46,089	0
DOD-ARMY-Oregon Natl Guard/Military Dept								
Basic Scientific Research					GGB	12. 431 / 12. 98-0003	13,214	0
Northern Arizona University								
Basic Scientific Research					GGB	12. 431 / 12. ENV354L MOD 2	74,622	0
OREGON STATE								
Basic Scientific Research					GFB	12. 431 / 12. RM020A-01	32,692	0
Ogden Environmental and Energy Services								
Basic Scientific Research					GGB	12. 431 / 12. 98-32S-36347	16,447	0
Basic Scientific Research					GGB	12. 431 / 12. 98-32S-36420	4,797	0
R. M. Towill Corporation								
Basic Scientific Research					GGB	12. 431 / 12. 1-17486-0-C AMEND #	1,528	0
South Dakota State University								
Basic Scientific Research					GGB	12. 431 / 12. SDSU 403510	52,782	0
UNIVERSITY OF MICHIGAN								
Basic Scientific Research					GFB	12. 431 / 12. H85858/F000569	42,277	0
University of Southern California								
Basic Scientific Research					GGB	12. 431 / 12. P.O. #691964 03	(129)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							289,775	0
SUBTOTAL U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND							7,570,140	30,177
SUBTOTAL DEPARTMENT OF DEFENSE							23,764,865	493,345
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
DIRECT FROM:								
COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>							
MAJOR SUBDIVISION OF FEDERAL AGENCY							
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME	NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS		
Community Development Block Grants/State's Program		GFD	14. 228	37,004	0		
Community Development Block Grants/State's Program		NAA	14. 228	482,378	10,979,254		
Emergency Shelter Grants Program		NAA	14. 231	45,139	988,899		
Supportive Housing Program		IHH	14. 235	8,873	0		
Supportive Housing Program		NAA	14. 235	4,465	319,673		
Shelter Plus Care		IHH	14. 238	823,895	0		
HOME Investment Partnerships Program		NAA	14. 239	404,380	3,091,246		
SUBTOTAL DIRECT FROM:				1,806,134	15,379,072		
PASS-THROUGH PROGRAMS FROM:							
DENVER HOUSING AUTHORITY							
Supportive Housing Program		GJD	14. 235 / 14. 044555	16,486	0		
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				16,486	0		
SUBTOTAL COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				1,822,620	15,379,072		
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
DIRECT FROM:							
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
COLLEGE HOUSING PROGRAM		GGH	14. CH COLO 86D	16,964	0		
SUBTOTAL DIRECT FROM:				16,964	0		
PASS-THROUGH PROGRAMS FROM:							
DENVER PUBLIC SCHOOLS							
College Housing Debt Service		GHD	14. 100 / 14. HRD-9453869	45,469	0		
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				45,469	0		
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				62,433	0		
HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
DIRECT FROM:							
HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
Interest Reduction Payments: Rental and Cooperative Housing for Lower Income Families		GJB	14. 103	23,496	0		
Interest Reduction Payments: Rental and Cooperative Housing for Lower Income Families		GGJ	14. 103 / 14. CH-Colo-87(s)	34,838	0		
Mortgage Insurance: Homes in Outlying Areas		GFD	14. 121	68,857	0		
Section 106(b) Nonprofit Sponsor Assistance Program		GFD	14. 141	8,652	0		
HUD-COMMUNITY DEVELOPMENT BLOCK GRANT		GGB	14. 97C-14321	124	0		
SUBTOTAL DIRECT FROM:				135,967	0		
PASS-THROUGH PROGRAMS FROM:							
CITY & COUNTY DENVER							
FAMILY LITERACY FOR QUIGG NEWTON HOMES AND SUNNYSIDE COMMUNITY		GHD	14. CONTRACT #1255	24,443	0		
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				24,443	0		
SUBTOTAL HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				160,410	0		
OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
DIRECT FROM:							
OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
Fair Housing Assistance Program: State and Local		SDA	14. 401	197,169	0		
SUBTOTAL DIRECT FROM:				197,169	0		
SUBTOTAL OFFICE OF FAIR HOUSING AND EQUAL OPPORTUNITY, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				197,169	0		
OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
DIRECT FROM:								
OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
Hispanic-Serving Institutions Work-Study Program					GJD	14. 513	75,256	0
Hispanic-Serving Institutions Work-Study Program					GJH	14. 513	43,505	0
SUBTOTAL DIRECT FROM:							118,761	0
PASS-THROUGH PROGRAMS FROM:								
DENVER HOUSING AUTHORITY								
General Research and Technology Activity					GFC	14. 506 / 14. SUBGRANTS 781&782	21,992	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							21,992	0
SUBTOTAL OFFICE OF POLICY DEVELOPMENT AND RESEARCH, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							140,753	0
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							2,383,385	15,379,072
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DEPARTMENT OF THE INTERIOR								
BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR								
DIRECT FROM:								
BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR								
Bureau of Indian Affairs Facilities: Operations and Maintenance (C) -					GGB	15. 048	5,760	0
USDI-BIA-4-CORNERS REGION TOURISM					GGH	15. CBX00140098	14,630	0
SUBTOTAL DIRECT FROM:							20,390	0
PASS-THROUGH PROGRAMS FROM:								
New Mexico State University								
Water Resources on Indian Lands (C,J,K) -					GGB	15. 037 / 15. 1434-HQ-96-GR-02687 S	23,267	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							23,267	0
SUBTOTAL BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR							43,657	0
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR								
DIRECT FROM:								
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR								
TRAINING OF STUDENTS IN CARTOGRAPHIC SKILLS					GHC	15. 1422 C950A40014	5,292	0
Vegetation Cov. Project					GGJ	15. 1422 C950A70014	4,381	0
USDI-BLM-4-CORNERS REGION TOURISM					GGH	15. 1422P850-A8-0025	14,630	0
STUDENT TRAINING					GHB	15. 15. DDG	11,633	0
Wildlife Habitat Management Technical Assistance					PBA	15. 219	4,523	0
Wildlife Habitat Management Technical Assistance					PJA	15. 219	24,376	0
Cooperative Agreements for Research in Public Lands Management					GGB	15. 221	295,171	0
Cooperative Agreements for Research in Public Lands Management					PJA	15. 221	5,000	0
Cooperative Inspection Agreements with States & Tribes					GFB	15. 222	21,415	0
Cooperative Inspection Agreements with States & Tribes					PBA	15. 222	181,216	0
Cooperative Inspection Agreements with States & Tribes					PJA	15. 222	45,000	0
Cooperative Inspection Agreements with States & Tribes					PKA	15. 222	203,781	0
Cultural Resource Management					GCA	15. 224	7,500	0
Atmospheric Water Resources Research					GGB	15. 500	1,289,937	64,537
Irrigation Systems Rehabilitation and Betterment					PEA	15. 502	14,045	0
Small Reclamation Projects					PBA	15. 503	322,919	6,103
Small Reclamation Projects					PJA	15. 503	2,156,764	0
BATS IN INACTIVE MINES, NFWF SUB RECIPIENT					PBA	15. 97-195	2,383	0
GUIDE TO NATIVE PLANT ESTABLISHMENT					PJA	15. 97073009	8,000	0
PEREGRINE SURVEY ON PERLINS PEAK					PBA	15. C030P80090	1,871	0
PEREGRINE MONITORING IN NONTROSE					PBA	15. C030P80139	2,463	0
PEREGRINE MONITORING IN GRAND JUNCTION					PBA	15. C070P80028	3,978	0
BUREAU OF LAND MANAGEMENT					PAA	15. C950A80014	31,000	0
TRAVEL MGMT CONFERENCE					PJA	15. C950P80396	7,400	0

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO	
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS	
SOURCE TYPE (DIRECT OR PASS-THROUGH)									
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)									
PROGRAM NAME									
SALE OF PUBLIC LAND					WBA	15. UNKNOWN	0	9,485	
TAYLOR GRAZING					WBA	15. UNKNOWN	0	120,193	
SUBTOTAL DIRECT FROM:							4,664,678	200,318	
PASS-THROUGH PROGRAMS FROM:									
NAT FOREST FOUNDATION									
BATS IN INACTIVE MINES, NFWF SUB RECIPIENT					PBA	15. 97-160	23,868	0	
ROCKY MOUNTAIN MASONRY INSTITUTE									
Non-Sale Disposals of Mineral Material					GFD	15. 214 / 15. MT22107NC013	3,720	0	
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							27,588	0	
SUBTOTAL BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR							4,692,266	200,318	
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR									
DIRECT FROM:									
BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR									
CO RIVER BASIN SALINITY CONTROL PROGRAM					PFA	15. 142597FC4022	152,638	0	
BILLY CREEK HABITAT					PBA	15. 7FCCUDW010	(423)	0	
CO RIVER BASIN SALINITY					PJA	15. 97FC4021050	12,516	0	
WATER MGMT & CONSERVATION PLANS					PDA	15. 97FC4021840	98,089	0	
IRRIGATION EFFICIENCY PROGRAM					PFA	15. 98FG6011260	30,000	0	
LONE DOME WETLANDS					PBA	15. 99-FC-40-1110	8,460	0	
SUBTOTAL DIRECT FROM:							301,280	0	
SUBTOTAL BUREAU OF RECLAMATION, DEPARTMENT OF THE INTERIOR							301,280	0	
DEPARTMENT OF THE INTERIOR									
PASS-THROUGH PROGRAMS FROM:									
TEXAS A&M RESRCH FND									
Unclassified Grants and Contracts					GFB	15. 000 / 15. S800117	38,872	0	
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							38,872	0	
SUBTOTAL DEPARTMENT OF THE INTERIOR							38,872	0	
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR									
DIRECT FROM:									
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR									
Assistance to State Water Resources Research Institutes					GGB	15. 805	498,128	18,883	
U.S. Geological Survey: Research & Data Acquisition					PAA	15. 808	8,332	0	
U.S. Geological Survey: Research & Data Acquisition					PBA	15. 808	84,731	0	
U.S. Geological Survey: Research & Data Acquisition					PIA	15. 808	334,895	0	
State Partnerships					GGB	15. 977	1,965	0	
SUBTOTAL DIRECT FROM:							928,051	18,883	
PASS-THROUGH PROGRAMS FROM:									
The Nature Conservancy									
Assistance to State Water Resources Research Institutes					GGB	15. 805 / 15. 1434-HQ-97-AG-01779	4,603	0	
UNIV. OF SO. FLA									
U.S. Geological Survey: Research & Data Acquisition					GFB	15. 808 / 15. 1245-330-L3-B	12,626	0	
University of Michigan									
Assistance to State Water Resources Research Institutes					GGB	15. 805 / 15. M08578	3,300	0	
University of the Virgin Islands									
Assistance to State Water Resources Research Institutes					GGB	15. 805 / 15. 1434-HQ-96-02705	20,870	0	
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							41,399	0	
SUBTOTAL GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR							969,450	18,883	

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
MINERALS MANAGEMENT, DEPARTMENT OF THE INTERIOR								
DIRECT FROM:								
MINERALS MANAGEMENT, DEPARTMENT OF THE INTERIOR								
ROYALTIES MGMT					WBA	15. UNKNOWN	31,021,494	6,887,375
SUBTOTAL DIRECT FROM:							31,021,494	6,887,375
SUBTOTAL MINERALS MANAGEMENT, DEPARTMENT OF THE INTERIOR							31,021,494	6,887,375
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR								
DIRECT FROM:								
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR								
Historic Preservation Fund Grants-In-Aid					GCA	15. 904	575,909	0
Historic Preservation Fund Grants-In-Aid					GFB	15. 904	22,955	0
Historic Preservation Fund Grants-In-Aid					PBA	15. 904	30,000	0
Outdoor Recreation: Acquisition, Development and Planning					GGB	15. 916	2,600,218	0
Outdoor Recreation: Acquisition, Development and Planning					PJA	15. 916	21,828	0
Urban Park & Recreation Recovery Program					GHE	15. 919	509	0
Native American Graves Protection and Repatriation Act					GCA	15. 922	24,453	0
COOPERATIVE AGREEMENT					GHE	15. CA 1341-7-9001 WSC2	13,645	0
COOPERATIVE AGREEMENT					GHE	15. CA 1341-7-9001 WSC3	900	0
USDI-NPS-ANASAZI AFFILIATION RESEARCH SYMPOSIUM					GGH	15. CA-1268-1-9016	14,597	0
USDI-NPS-FORT CARSON ARCH - 1999					GGH	15. CA-6000-9-9003	1,043	0
USDI-NPS-CLASS III SURVEY FORT CARSON MILITARY RESERVE					GGH	15. CA-6115-4-8024	120,700	0
USDI-NPS-SITE RE-EVAL AT FORT CARSON MIL RES					GGH	15. CA-6115-4-8024	5,361	0
SUBTOTAL DIRECT FROM:							3,432,118	0
PASS-THROUGH PROGRAMS FROM:								
TEXAS A & M UNIVERSITY								
National Center for Preservation Technology and Training (B) -					GFB	15. 923 / 15. 1445-CT-09-96-0004	41	0
The Nature Conservancy								
Outdoor Recreation: Acquisition, Development and Planning					GGB	15. 916 / 15. NPS-1443-CA0001196034	1	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							42	0
SUBTOTAL NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR							3,432,160	0
OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR								
DIRECT FROM:								
OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR								
DEPT OF INTERIOR ANIMAS LA PLATA					EAA	15. 1425-97-FG-40-20560	3,159	0
ABANDONED MINE LAND INV					GGH	15. 143202-94-P-6016	395	0
Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining					PAA	15. 250	32,084	0
Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining					PKA	15. 250	1,492,365	0
Abandoned Mine Land Reclamation (AMLR) Program					GFB	15. 252	3,305	0
Abandoned Mine Land Reclamation (AMLR) Program					PIA	15. 252	18,604	0
Abandoned Mine Land Reclamation (AMLR) Program					PKA	15. 252	2,840,198	6,600
SUBTOTAL DIRECT FROM:							4,390,110	6,600
SUBTOTAL OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR							4,390,110	6,600
U. S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR								
DIRECT FROM:								
U. S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR								
Anadromous Fish Conservation					GGB	15. 600	227,797	0
Sport Fish Restoration					PBA	15. 605	6,038,124	28,326
Fish & Wildlife Management Assistance					PBA	15. 608	73,423	0
Wildlife Restoration					PBA	15. 611	6,545,179	0
Rare and Endangered Species Conservation					PBA	15. 612	49,235	0
Rare and Endangered Species Conservation					PJA	15. 612	1,370	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

**PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)**

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
Cooperative Endangered Species Conservation Fund					GGB	15. 615	4,566	0
Cooperative Endangered Species Conservation Fund					PBA	15. 615	31,628	0
Wildlife Conservation & Appreciation					PBA	15. 617	31,600	0
Disposal of Surplus Wildlife					GGB	15. 900	581,257	0
NATIONAL FISH & WILDLIFE					GGH	15. 98-035	1,676	0
SUBTOTAL DIRECT FROM:							13,585,855	28,326
PASS-THROUGH PROGRAMS FROM:								
Montana State University								
Anadromous Fish Conservation					GGB	15. 600 / 15. MSU GC04497 SUBC	29,347	0
State of New Mexico								
NMDGF Biology Proj.					GGJ	15. 97-516. 75	46,038	0
The Nature Conservancy								
Anadromous Fish Conservation					GGB	15. 600 / 15. COFO 052396-1	5,456	0
UNIV. OF NEVADA L. V.								
Fish & Wildlife Management Assistance					GFB	15. 608 / 15. FWS#143208J104	7,470	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							88,311	0
SUBTOTAL U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR							13,674,166	28,326
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR								
DIRECT FROM:								
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR								
MINERALS MANAGEMENT SERVICE					TAA	15. 10. 01/97-90/30/98	167,700	0
MINERALS MANAGEMENT SERVICE					TAA	15. 10. 01/98-90/30/99	605,254	0
USDI-USGS					GGH	15. 99HOAG0065	5,101	0
SUBTOTAL DIRECT FROM:							778,055	0
SUBTOTAL U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR							778,055	0
SUBTOTAL DEPARTMENT OF THE INTERIOR							59,341,510	7,141,502
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DEPARTMENT OF JUSTICE								
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE								
DIRECT FROM:								
BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE								
Criminal Justice Discretionary Grant Program					PBA	16. 574	6,220	0
State Identification Systems Grant Program (A) -					RAA	16. 598	0	191,282
SUBTOTAL DIRECT FROM:							6,220	191,282
SUBTOTAL BUREAU OF JUSTICE ASSISTANCE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE							6,220	191,282
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE								
DIRECT FROM:								
BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE								
National Sex Offender Registry Assistance					RAA	16. 555	76,046	0
SUBTOTAL DIRECT FROM:							76,046	0
SUBTOTAL BUREAU OF JUSTICE STATISTICS, DEPARTMENT OF JUSTICE							76,046	0
CORRECTIONS PROGRAM OFFICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE								
DIRECT FROM:								
CORRECTIONS PROGRAM OFFICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE								
Residential Substance Abuse Treatment for State Prisoners					RAA	16. 593	0	304,849

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
SUBTOTAL DIRECT FROM:							----- 0	----- 304,849
SUBTOTAL CORRECTIONS PROGRAM OFFICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE							----- 0	----- 304,849
DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE								
DIRECT FROM:								
DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE								
Law Enforcement Assistance: Narcotics and Dangerous Drugs Training					CAA	16.004	6,113	0
SUBTOTAL DIRECT FROM:							----- 6,113	----- 0
SUBTOTAL DRUG ENFORCEMENT ADMINISTRATION, DEPARTMENT OF JUSTICE							----- 6,113	----- 0
EXECUTIVE OFFICE FOR WEED AND SEED, DEPARTMENT OF JUSTICE								
DIRECT FROM:								
EXECUTIVE OFFICE FOR WEED AND SEED, DEPARTMENT OF JUSTICE								
Executive Office for Weed & Seed					RAA	16.595	44,047	0
SUBTOTAL DIRECT FROM:							----- 44,047	----- 0
SUBTOTAL EXECUTIVE OFFICE FOR WEED AND SEED, DEPARTMENT OF JUSTICE							----- 44,047	----- 0
FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE								
DIRECT FROM:								
FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE								
FBI TASK FORCE OVERTIME					RAA	16.FBIDJTTF	2,938	0
SUBTOTAL DIRECT FROM:							----- 2,938	----- 0
SUBTOTAL FEDERAL BUREAU OF INVESTIGATION, DEPARTMENT OF JUSTICE							----- 2,938	----- 0
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE								
DIRECT FROM:								
NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE								
Justice Research, Development, & Evaluation Project					RAA	16.560	184,920	0
SUBTOTAL DIRECT FROM:							----- 184,920	----- 0
PASS-THROUGH PROGRAMS FROM:								
CITY OF COLORADO SPRING								
Criminal Justice Research & Development: Graduate Research Fellowships					GFC	16.562 / 16.KMD5270-17-2/SUB.	(1,346)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							----- (1,346)	----- 0
SUBTOTAL NATIONAL INSTITUTE OF JUSTICE, DEPARTMENT OF JUSTICE							----- 183,574	----- 0
NATIONAL INSTITUTE OF JUSTICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE								
PASS-THROUGH PROGRAMS FROM:								
CITY OF COLORADO SPRING								
Corrections and Law Enforcement Family Support					GFC	16.563 / 16.028-210-2573-2402	34,881	0
Corrections and Law Enforcement Family Support					GFC	16.563 / 16.96C-12249	(49)	0
Corrections and Law Enforcement Family Support					GFC	16.563 / 16.98C15830	6,817	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							----- 41,649	----- 0
SUBTOTAL NATIONAL INSTITUTE OF JUSTICE, OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE							----- 41,649	----- 0
OFFICE OF COMMUNITY ORIENTED POLICING SERVICES, DEPARTMENT OF JUSTICE								
DIRECT FROM:								

1 - See Note 5 for a listing of State agency codes and agency names.



**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
MAJOR SUBDIVISION OF FEDERAL AGENCY								
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
OFFICE OF COMMUNITY ORIENTED POLICING SERVICES, DEPARTMENT OF JUSTICE					RAA	16. 710	716,055	257,065
Public Safety Partnership & Community Policing Grants							-----	-----
SUBTOTAL DIRECT FROM:							716,055	257,065
SUBTOTAL OFFICE OF COMMUNITY ORIENTED POLICING SERVICES, DEPARTMENT OF JUSTICE							-----	-----
OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE							716,055	257,065
DIRECT FROM:								
OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE								
Byrne Formula Grant Program					FAA	16. 579	31,048	0
Byrne Formula Grant Program					RAA	16. 579	1,029,569	7,721,811
Edward Byrne Memorial State & Local Law Enforcement Assistance Discretionary Grants Program					RAA	16. 580	750	0
Local Law Enforcement Block Grants Program					RAA	16. 592	36,824	424,612
SUBTOTAL DIRECT FROM:							-----	-----
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, BUREAU OF JUSTICE ASSISTANCE, DEPARTMENT OF JUSTICE							1,098,191	8,146,423
OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE							-----	-----
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE							1,098,191	8,146,423
DIRECT FROM:								
OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE								
Crime Victim Compensation					RAA	16. 576	69,107	2,660,258
Violent Offender Incarceration & Truth in Sentencing Incentive Grants					RAA	16. 586	32,544	434,176
Violence Against Women Formula Grants					RAA	16. 588	87,927	1,843,933
Grants to Encourage Arrest Policies					RAA	16. 590	2,202	129,539
Managing Released Sex Offenders					RAA	16. 591	21,169	0
OFFICE OF JUST PROGRAMS DRUG COURT IMPROVEMENT					JAA	16. 95DCMX0009	78,535	0
COMMUNITY ASSESSMENT					JAA	16. 97MUFX0009	184,479	0
DOMESTIC VIOLENCE					JAA	16. 97WEVX0009	411,832	0
ENCOURAGE ARREST POL.					JAA	16. 97WEVX0037	31,844	0
DRUG COURT GRANT					JAA	16. 98DCVX0056	5,850	0
SUBTOTAL DIRECT FROM:							-----	-----
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE							925,489	5,067,906
OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE							-----	-----
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE							925,489	5,067,906
DIRECT FROM:								
OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE								
Crime Victim Assistance					CAA	16. 575	4,910,998	0
Crime Victim Assistance					RAA	16. 575	281,508	3,108,260
SUBTOTAL DIRECT FROM:							-----	-----
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE							5,192,506	3,108,260
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE							-----	-----
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, OFFICE FOR VICTIMS OF CRIME, DEPARTMENT OF JUSTICE							5,192,506	3,108,260
DIRECT FROM:								
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE								
Juvenile Accountability Incentive Block Grants					RAA	16. 523	11,940	0
Juvenile Justice & Delinquency Prevention: Allocation to States					RAA	16. 540	478,462	1,037,947
Combating Underage Drinking					HAA	16. 727	51,964	0
SUBTOTAL DIRECT FROM:							-----	-----
SUBTOTAL OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE							542,366	1,037,947
PASS-THROUGH PROGRAMS FROM:								
CALIFORNIA STATE UNIV, SACRAMENTO CA FOUNDATION								
Juvenile Justice & Delinquency Prevention: Special Emphasis					I KA	16. 541 / 16. 300880A	69,976	0
NATIONAL OFFICE FOR SO.								
Juvenile Justice & Delinquency Prevention: Special Emphasis					GFB	16. 541 / 16. DOJ#95-JS-CX-0004	(3)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:								

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							69,973	0
SUBTOTAL OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE							612,339	1,037,947
SUBTOTAL DEPARTMENT OF JUSTICE							8,905,167	18,113,732
<hr/>								
DEPARTMENT OF LABOR								
BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR								
DIRECT FROM:								
BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR								
Labor Force Statistics					GJA	17.002	125,409	0
Labor Force Statistics					KAA	17.002	1,145,628	38,946
Compensation & Working Conditions Data					FAA	17.005	24,003	0
SUBTOTAL DIRECT FROM:							1,295,040	38,946
SUBTOTAL BUREAU OF LABOR STATISTICS, DEPARTMENT OF LABOR							1,295,040	38,946
EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR								
DIRECT FROM:								
EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR								
Unemployment Insurance					KAA	17.225	31,086,748	98,202
Senior Community Service Employment Program					IHA	17.235	86,470	845,439
Trade Adjustment Assistance: Workers					KAA	17.245	2,013,803	0
Employment & Training Assistance: Dislocated Workers					KAA	17.246	2,126,465	8,430,534
Employment Services & Job Training: Pilot and Demonstration Programs					EAA	17.249	2,302,438	0
Job Training Partnership Act					KAA	17.250	6,654,364	7,751,671
Welfare-to-Work Grants to States and Localities					KAA	17.253	314,229	215,699
SCHOOL TO CAREER RESOURCE MAPPING					EAA	17.U-4421-4-00-88-60	93,120	0
SCHOOL TO WORK PROGRAM					EAA	17.U-4421-4-00-88-60	334,940	0
SCHOOL TO CAREER					EAA	17.U4421-4-00-88-60	4,990,856	0
WORKFORCE COORD COUNCIL					EAA	17.X-4925-5-00-80-60	1,304,815	0
SUBTOTAL DIRECT FROM:							51,308,248	17,341,545
PASS-THROUGH PROGRAMS FROM:								
ACADEMY FOR EDUCATIONAL DEVELOPMENT								
Employment & Training Research & Development Projects					GFE	17.248 / 17.AED 34-22418-03	58,494	0
COLO AFL/CIO					GJD	17.250 / 17.UNKNOWN	24,040	0
Job Training Partnership Act					GJD	17.249 / 17.N-6936-B-00-87-60	79,441	0
COMMUNITY OPTIONS								
Employment Services & Job Training: Pilot and Demonstration Programs					GJD	17.250 / 17.GE71390	183	0
MOET					GJD	17.250 / 17.GE80463	117,055	0
Job Training Partnership Act								
Job Training Partnership Act								
STATE OF NEVADA					KAA	17.207 / 17.CONT # 99-0392	4,653,916	5,484,352
Employment Service								
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							4,933,129	5,484,352
SUBTOTAL EMPLOYMENT AND TRAINING ADMINISTRATION, DEPARTMENT OF LABOR							56,241,377	22,825,897
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR								
DIRECT FROM:								
MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR								
Mine Health & Safety Grants					PKA	17.600	124,116	0
SUBTOTAL DIRECT FROM:							124,116	0
SUBTOTAL MINE SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR							124,116	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u> MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME				NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR								
DIRECT FROM:								
OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR								
Occupational Safety and Health					GGB	17.500	538,497	0
SUBTOTAL DIRECT FROM:							538,497	0
SUBTOTAL OCCUPATIONAL SAFETY AND HEALTH ADMINISTRATION, DEPARTMENT OF LABOR							538,497	0
OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR								
DIRECT FROM:								
OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR								
Disabled Veterans' Outreach Program (DVOP)					KAA	17.801	1,885,228	165,250
Veterans' Employment Program					GFD	17.802	2,265,449	60,000
Veterans' Employment Program					KAA	17.802	109,182	323,166
Local Veterans' Employment Representative Program					KAA	17.804	1,242,084	58,752
SUBTOTAL DIRECT FROM:							5,501,943	607,168
PASS-THROUGH PROGRAMS FROM:								
GEORGIA DEPARTMENT OF LABOR								
Veterans' Employment Program					GFD	17.802 / 17.DVOP AGREEMENT	322,269	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							322,269	0
SUBTOTAL OFFICE OF THE ASSISTANT SECRETARY FOR VETERANS' EMPLOYMENT AND TRAINING, DEPARTMENT OF LABOR							5,824,212	607,168
SUBTOTAL DEPARTMENT OF LABOR							64,023,242	23,472,011
-----								
DEPARTMENT OF STATE								
BUREAU OF INTELLIGENCE AND RESEARCH, DEPARTMENT OF STATE								
DIRECT FROM:								
BUREAU OF INTELLIGENCE AND RESEARCH, DEPARTMENT OF STATE								
Program for Study of Eastern Europe & the Independent States of the Former Soviet Union					GGB	19.300	1,800	0
SUBTOTAL DIRECT FROM:							1,800	0
PASS-THROUGH PROGRAMS FROM:								
CID-Consortium for Inter. Development								
Program for Study of Eastern Europe & the Independent States of the Former Soviet Union					GGB	19.300 / 19.CSU-PCO-13	3,664	0
John Hopkins University								
Program for Study of Eastern Europe & the Independent States of the Former Soviet Union					GGB	19.300 / 19.STAR-DR. JOHN H. AUST	151,208	0
Morrison-Knudsen								
Program for Study of Eastern Europe & the Independent States of the Former Soviet Union					GGB	19.300	1,453	0
NAT'L COUNCIL EUROPEAN								
Program for Study of Eastern Europe & the Independent States of the Former Soviet Union					GFB	19.300 / 19.814-9G	19,552	0
University of California at Davis								
Program for Study of Eastern Europe & the Independent States of the Former Soviet Union					GGB	19.300 / 19.DAN-1328-G-00-0046	187,816	34,253
Program for Study of Eastern Europe & the Independent States of the Former Soviet Union					GGB	19.300 / 19.PCE-G00--98-00036-00	136,925	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							500,618	34,253
SUBTOTAL BUREAU OF INTELLIGENCE AND RESEARCH, DEPARTMENT OF STATE							502,418	34,253
OFFICE OF MARINE CONSERVATION, BUREAU OF OCEANS AND INTERNATIONAL ENVIRONMENTAL AND SCIENTIFIC AFFAIRS, DEPARTMENT OF STATE								
PASS-THROUGH PROGRAMS FROM:								
COUNCIL OF STATE GOV'T								
Fishermen's Guaranty Fund					GFB	19.204 / 19.UNKNOWN	79,644	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							79,644	0
SUBTOTAL OFFICE OF MARINE CONSERVATION, BUREAU OF OCEANS AND INTERNATIONAL ENVIRONMENTAL AND SCIENTIFIC AFFAIRS, DEPARTMENT OF STATE							79,644	0
OFFICE OF THE LEGAL ADVISER, DEPARTMENT OF STATE								
DIRECT FROM:								
OFFICE OF THE LEGAL ADVISER, DEPARTMENT OF STATE								
Claims Against Foreign Governments					GFB	19.200	4,762	0
SUBTOTAL DIRECT FROM:							4,762	0
SUBTOTAL OFFICE OF THE LEGAL ADVISER, DEPARTMENT OF STATE							4,762	0
SUBTOTAL DEPARTMENT OF STATE							586,824	34,253
-----								
DEPARTMENT OF TRANSPORTATION								
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
DIRECT FROM:								
FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
Airport Improvement Program					HAA	20.106	150,765	0
SUBTOTAL DIRECT FROM:							150,765	0
PASS-THROUGH PROGRAMS FROM:								
NATIONAL ASSOCIATION OF STATE AVIA OFFICIALS								
AVIATION					HAA	20.C-99-01-C0	7,525	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							7,525	0
SUBTOTAL FEDERAL AVIATION ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							158,290	0
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
DIRECT FROM:								
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
Highway Planning & Construction					GGB	20.205	127,524	0
Highway Planning & Construction					HAA	20.205	313,698,771	14,446,199
Highway Planning & Construction					PJA	20.205	1,547	0
National Motor Carrier Safety					RAA	20.218	941,646	370,189
Recreational Trails Program					PJA	20.219	62,432	204,075
FUEL TAX COMPLIANCE/UNIFORMITY GRANT IRP/IFTA					TAA	20.PROJECT#TCP0001(002)	30,784	0
SUBTOTAL DIRECT FROM:							314,862,704	15,020,463
PASS-THROUGH PROGRAMS FROM:								
BALL AEROSPACE								
Highway Planning & Construction					GFD	20.205 / 20.Z29000	15,372	0
Engineering Incorporated								
Highway Planning & Construction					GGB	20.205 / 20.P.O. F-3904	256	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							15,628	0
SUBTOTAL FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							314,878,332	15,020,463
FEDERAL RAILROAD ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
PASS-THROUGH PROGRAMS FROM:								
CDOT								
High Speed Ground Transportation: Next Generation High Speed Rail Program					GCA	20.312	104,500	0
North Dakota State University								

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>							
MAJOR SUBDIVISION OF FEDERAL AGENCY							
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME	NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS		
Railroad Safety		GGB	20. 301 / 20. MPC/042/043/045/066/0	5,511	0		
Railroad Safety		GGB	20. 301 / 20. MPC/098/137/138/139/T	4,984	0		
Railroad Safety		GGB	20. 301 / 20. MPC/138/140/141/142/1	102,832	0		
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				217,827	0		
SUBTOTAL FEDERAL RAILROAD ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				217,827	0		
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							
DIRECT FROM:							
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							
Federal Transit: Metropolitan Planning Grants		HAA	20. 505	69,105	528,696		
Formula Grants for Other Than Urbanized Areas		HAA	20. 509	366,525	2,604,254		
Capital Assistance Program for Elderly Persons & Persons with Disabilities		HAA	20. 513	89,347	759,693		
State Planning & Research		HAA	20. 515	241	0		
SUBTOTAL DIRECT FROM:				525,218	3,892,643		
SUBTOTAL FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				525,218	3,892,643		
NATIONAL HIGHWAY INSTITUTE, FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							
PASS-THROUGH PROGRAMS FROM:							
MICHAEL BAKER, JR.							
Highway Training & Education		GFB	20. 215 / 20. DTFH61-94-C-00106	(43)	0		
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				(43)	0		
SUBTOTAL NATIONAL HIGHWAY INSTITUTE, FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				(43)	0		
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							
DIRECT FROM:							
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							
State & Community Highway Safety		HAA	20. 600	348,670	2,441,668		
State & Community Highway Safety		RAA	20. 600	39,157	0		
SUBTOTAL DIRECT FROM:				387,827	2,441,668		
SUBTOTAL NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				387,827	2,441,668		
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							
DIRECT FROM:							
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							
Alcohol Traffic Safety & Drunk Driving Prevention Incentive Grants		HAA	20. 601	548,072	0		
SUBTOTAL DIRECT FROM:				548,072	0		
SUBTOTAL NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				548,072	0		
RESEARCH AND SPECIAL PROGRAMS ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							
DIRECT FROM:							
RESEARCH AND SPECIAL PROGRAMS ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							
Pipeline Safety		SGA	20. 700	169,738	43,235		
Interagency Hazardous Materials Public Sector Training and Planning Grants		NAA	20. 703	63,284	27,286		
SUBTOTAL DIRECT FROM:				233,022	70,521		
SUBTOTAL RESEARCH AND SPECIAL PROGRAMS ADMINISTRATION, DEPARTMENT OF TRANSPORTATION				233,022	70,521		
U. S. COAST GUARD, DEPARTMENT OF TRANSPORTATION							
DIRECT FROM:							

1 - See Note 5 for a listing of State agency codes and agency names.

STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME				NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
U. S. COAST GUARD, DEPARTMENT OF TRANSPORTATION Boating Safety Financial Assistance					PJA	20.005	335,900	0
SUBTOTAL DIRECT FROM:							335,900	0
SUBTOTAL U. S. COAST GUARD, DEPARTMENT OF TRANSPORTATION							335,900	0
SUBTOTAL DEPARTMENT OF TRANSPORTATION							317,284,445	21,425,295
-----								
DEPARTMENT OF TREASURY								
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS, DEPARTMENT OF THE TREASURY								
DIRECT FROM:								
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS, DEPARTMENT OF THE TREASURY					RAA	21.97286225	247,837	0
GREAT GRANT					RAA	21.GG7CA000027	7,435	0
OPERATION SAFE HOUSE								
SUBTOTAL DIRECT FROM:							255,272	0
SUBTOTAL BUREAU OF ALCOHOL, TOBACCO AND FIREARMS, DEPARTMENT OF THE TREASURY							255,272	0
DEPARTMENT OF TREASURY								
DIRECT FROM:								
DEPARTMENT OF TREASURY					TAA	21.COURT AWARDS	10,414	0
TREASURY EQUITABLE SHARING PROGRAM								
SUBTOTAL DIRECT FROM:							10,414	0
SUBTOTAL DEPARTMENT OF TREASURY							10,414	0
U. S. CUSTOMS SERVICES, DEPARTMENT OF THE TREASURY								
DIRECT FROM:								
U. S. CUSTOMS SERVICES, DEPARTMENT OF THE TREASURY					RAA	21.W.I.N.	2,664	0
WHITE COLLAR CRIME 119								
SUBTOTAL DIRECT FROM:							2,664	0
SUBTOTAL U. S. CUSTOMS SERVICES, DEPARTMENT OF THE TREASURY							2,664	0
SUBTOTAL DEPARTMENT OF TREASURY							268,350	0
-----								
OFFICE OF PERSONNEL MANAGEMENT								
OFFICE OF PERSONNEL MANAGEMENT								
DIRECT FROM:								
OFFICE OF PERSONNEL MANAGEMENT					GFE	27.011	54,380	0
Intergovernmental Personnel Act (IPA) Mobility Program								
SUBTOTAL DIRECT FROM:							54,380	0
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT							54,380	0
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT							54,380	0
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EQUAL EMPLOYMENT OPPORTUNITY COMMISSION								

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION								
DIRECT FROM:								
EQUAL EMPLOYMENT OPPORTUNITY COMMISSION								
Employment Discrimination: State and Local Fair Employment Practices Agency Contracts					SDA	30.002	412,783	0
SUBTOTAL DIRECT FROM:							412,783	0
SUBTOTAL EQUAL EMPLOYMENT OPPORTUNITY COMMISSION							412,783	0
SUBTOTAL EQUAL EMPLOYMENT OPPORTUNITY COMMISSION							412,783	0
-----								
FEDERAL TRADE COMMISSION								
FEDERAL TRADE COMMISSION								
DIRECT FROM:								
FEDERAL TRADE COMMISSION								
Office of Resources, Trade & Technology					GGB	36. UNKNOWN	(4,312)	0
SUBTOTAL DIRECT FROM:							(4,312)	0
SUBTOTAL FEDERAL TRADE COMMISSION							(4,312)	0
SUBTOTAL FEDERAL TRADE COMMISSION							(4,312)	0
-----								
GENERAL SERVICES ADMINISTRATION								
GENERAL SERVICES ADMINISTRATION								
DIRECT FROM:								
GENERAL SERVICES ADMINISTRATION								
Donation of Federal Surplus Personal Property					CFB	39.003	1,062,021	0
SUBTOTAL DIRECT FROM:							1,062,021	0
SUBTOTAL GENERAL SERVICES ADMINISTRATION							1,062,021	0
SUBTOTAL GENERAL SERVICES ADMINISTRATION							1,062,021	0
-----								
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION								
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION								
DIRECT FROM:								
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION								
Aerospace Education Services Program					GFB	43.001	515,747	0
Aerospace Education Services Program					GGB	43.001	3,999,257	86,330
Aerospace Education Services Program					GKA	43.001	430	0
Technology Transfer					EBA	43.002	64,879	0
Technology Transfer					GFB	43.002	645,394	0
SUBTOTAL DIRECT FROM:							5,225,707	86,330
PASS-THROUGH PROGRAMS FROM:								
AEROSPACE CORP.								
Technology Transfer					GFB	43.002 / 43.4600000526	(2)	0
Technology Transfer					GFB	43.002 / 43.4600000528	(22)	0
Technology Transfer					GFB	43.002 / 43.4600000895	2,554	0
ALLIED SIGNAL								

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Technology Transfer		GFB	43.002 / 43. FE 656676	(357)	0
Technology Transfer		GFB	43.002 / 43. S00001037	9,047	0
AMES RESEARCH CENTER					
Technology Transfer		GFB	43.002 / 43. NCC2-1112	8,555	0
ARIZONA ST. UNIV.					
Technology Transfer		GFB	43.002 / 43. PO#03199200021	370	0
BALL AEROSPACE					
Technology Transfer		GFB	43.002 / 43. 97BSM00005	743,389	0
Technology Transfer		GFB	43.002 / 43. 97JRL00052	25,137	0
Technology Transfer		GFB	43.002 / 43. 98DLB10086	45,106	0
BOSTON UNIVERSITY					
Technology Transfer		GFB	43.002 / 43. GC 124827 NGD	30,549	0
Technology Transfer		GFB	43.002 / 43. GC 153276 NGD	(395)	0
COLUMBIA UNIV.					
Technology Transfer		GFB	43.002 / 43. NCC5-34	1,372	0
Calif. Inst. of Tech/Jet Propulsion Lab					
Aerospace Education Services Program		GGB	43.001 / 43. 960	12,334	0
Aerospace Education Services Program		GGB	43.001 / 43. 961158, MOD 1	42,217	0
Aerospace Education Services Program		GGB	43.001 / 43. 961353, MOD 03	111,571	0
Aerospace Education Services Program		GGB	43.001 / 43. JPL CONT#960700/NASA	41,922	0
DESIGN NET ENGINEER.					
Technology Transfer		GFB	43.002 / 43. AGREEMENT-MIGRATION	5,959	0
Electric Propulsion Lab					
Aerospace Education Services Program		GGB	43.001 / 43. EPLSBI R020. 10	47,669	0
GENERAL DYNAMICS					
Technology Transfer		GFB	43.002 / 43. PO#RJD440/#05-00883	269	0
GEORGE MASON UNIV.					
Technology Transfer		GFB	43.002 / 43. 5-26001-03/T900821	29,540	0
HACU					
Technology Transfer		GJD	43.002 / 43. NAG-5-3491	83,810	0
HOWARD UNIVERSITY					
Technology Transfer		GFB	43.002 / 43. 633621A	50,752	0
Harvard University					
Aerospace Education Services Program		GGB	43.001 / 43. PNO34402/PRIMENAG 1 1	(1,488)	0
Idris Communications					
Aerospace Education Services Program		GGB	43.001	23,767	0
JACKSON TULL AERO					
Technology Transfer		GFB	43.002 / 43. JTAED-8924-069	9,028	0
JET PROPULSION LAB					
Technology Transfer		GFB	43.002 / 43. 000960245	7	0
Technology Transfer		GFB	43.002 / 43. 1202856	39,193	0
Technology Transfer		GFB	43.002 / 43. 1203932	83,310	0
Technology Transfer		GFB	43.002 / 43. 1204776	621	0
Technology Transfer		GFB	43.002 / 43. 957388	333,922	0
Technology Transfer		GFB	43.002 / 43. 958119	190,575	0
Technology Transfer		GFB	43.002 / 43. 958675	547,642	108,115
Technology Transfer		GFB	43.002 / 43. 959322	36,346	0
Technology Transfer		GFB	43.002 / 43. 959939	28,054	0
Technology Transfer		GFB	43.002 / 43. 960378	14,725	0
Technology Transfer		GFB	43.002 / 43. 960380	(2)	0
Technology Transfer		GFB	43.002 / 43. 960662	5,546	0
Technology Transfer		GFB	43.002 / 43. 960833	3	0
Technology Transfer		GFB	43.002 / 43. 960896	183,061	0
Technology Transfer		GFB	43.002 / 43. 960983	103,990	38,533
Technology Transfer		GFB	43.002 / 43. 960998	67,726	0
Technology Transfer		GFB	43.002 / 43. 961095	533	0
Technology Transfer		GFB	43.002 / 43. 961102	(2,036)	0
Technology Transfer		GFB	43.002 / 43. 961141	13,763	0
Technology Transfer		GFB	43.002 / 43. 961196	602,501	17,587
Technology Transfer		GFB	43.002 / 43. 961226	67,802	0
Technology Transfer		GFB	43.002 / 43. 961287	12,151	0
Technology Transfer		GFB	43.002 / 43. 961321	47,510	0
Technology Transfer		GFB	43.002 / 43. 961329	118,402	0
Technology Transfer		GFB	43.002 / 43. 961410	41,390	0
Technology Transfer		GFB	43.002 / 43. 961431	20,903	0
Technology Transfer		GFB	43.002 / 43. 961452	30,460	0

1 - See Note 5 for a listing of State agency codes and agency names.



**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

	NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Technology Transfer		GFB	43.002 / 43.961493	30,046	0
Technology Transfer		GFB	43.002 / 43.961495	123,177	0
Technology Transfer		GFB	43.002 / 43.961533	75,001	0
Technology Transfer		GFB	43.002 / 43.961567	15,475	0
Technology Transfer		GFB	43.002 / 43.961570	2,873	0
Technology Transfer		GFB	43.002 / 43.961571	8,549	0
Technology Transfer		GFB	43.002 / 43.961632	54,913	0
Technology Transfer		GFB	43.002 / 43.JPL #959550	13,071	0
Technology Transfer		GFB	43.002 / 43.JPL 957488	18	0
Technology Transfer		GFB	43.002 / 43.JPL 958126	70,391	0
Technology Transfer		GFB	43.002 / 43.JPL-957571	142,324	0
Technology Transfer		GFB	43.002 / 43.JPL958053	(1,382)	0
JOHN HOPKINS UNIV.					
Technology Transfer		GFB	43.002 / 43.2430-60020	42,469	0
Technology Transfer		GFB	43.002 / 43.2450-60018	25,323	0
Technology Transfer		GFB	43.002 / 43.774017	2,184,421	221,872
Technology Transfer		GFB	43.002 / 43.8601-02305	763,576	2,960
LOCKHEED MARTIN					
Aerospace Education Services Program		GFB	43.001 / 43.P.O. 880003414	29,722	0
Technology Transfer		GFB	43.002 / 43.5WAUV2201X	95	0
Technology Transfer		GFB	43.002 / 43.RF9-116303	924	0
Technology Transfer		GFB	43.002 / 43.RF9-116322	5,976	0
Technology Transfer		GFB	43.002 / 43.SCBW7101F	15,000	0
MARTIN MARIETTA					
Technology Transfer		GFB	43.002 / 43.RF6-317094	133	0
Montec Associates, Inc.					
Aerospace Education Services Program		GGB	43.001	10,559	0
OREGON STATE UNIVERSITY					
Technology Transfer		GFB	43.002 / 43.NS053A-01	8,666	0
OWEN RESEARCH					
Technology Transfer		GFB	43.002 / 43.101	5,711	0
Orbital Technologies Corporation (ORBITE)					
Aerospace Education Services Program		GGB	43.001 / 43.OTC-G-065-1	34,064	0
RES. FND-UNIV. OF NY					
Technology Transfer		GFB	43.002 / 43.49589-0001A	394	0
SOUTHWEST RES. INST.					
Technology Transfer		GFB	43.002 / 43.99020	14,353	0
SPACE HAB., INC.					
Technology Transfer		GFB	43.002 / 43.SPACEHAB-STODIECK	4,888	0
SPACE HARDWARE OPTIMZN					
Aerospace Education Services Program		GFB	43.001 / 43.AGREEMENT-PHASE I	(1,815)	0
Technology Transfer		GFB	43.002 / 43.AGREE/MI CROSCOPE	10,799	0
Technology Transfer		GFB	43.002 / 43.AGREE/SEPARATOR	66,609	0
SPACE TECHNOLOGY INST.					
Technology Transfer		GFB	43.002 / 43.G0-5495.01-93A	39	0
SPACE TELESCOPE INST.					
Aerospace Education Services Program		GFB	43.001 / 43.ED-90109.01-96A	1,413	0
Technology Transfer		GFB	43.002 / 43.AR-06383.01-95A	(98)	0
Technology Transfer		GFB	43.002 / 43.AR-06387.01-95A	1	0
Technology Transfer		GFB	43.002 / 43.AR-06392.02-95A	2,810	0
Technology Transfer		GFB	43.002 / 43.AR-07997.01-96A	62,596	0
Technology Transfer		GFB	43.002 / 43.AR-08003.01-96A	12,390	0
Technology Transfer		GFB	43.002 / 43.AR-08007.01-96A	3,885	0
Technology Transfer		GFB	43.002 / 43.AR-08374.01-97A	24,454	0
Technology Transfer		GFB	43.002 / 43.AR-08376.01-97A	4,129	0
Technology Transfer		GFB	43.002 / 43.ED-90036.01-94A	3	0
Technology Transfer		GFB	43.002 / 43.ED-90154.01-97A	6,726	0
Technology Transfer		GFB	43.002 / 43.ED-90195.01-98A	9,792	0
Technology Transfer		GFB	43.002 / 43.G0-05892.01-94A	(647)	0
Technology Transfer		GFB	43.002 / 43.G0-5323.01-93A	5	0
Technology Transfer		GFB	43.002 / 43.G0-02379.03-87A	11,719	0
Technology Transfer		GFB	43.002 / 43.G0-05379.01-93A	854	0
Technology Transfer		GFB	43.002 / 43.G0-05504.07-93A	6,115	0
Technology Transfer		GFB	43.002 / 43.G0-05504.09-93A	157	0
Technology Transfer		GFB	43.002 / 43.G0-05828.03-94A	551	0
Technology Transfer		GFB	43.002 / 43.G0-05846.02-94A	8	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Technology Transfer		GFB	43.002 / 43. GO-05890.02-94A	3,998	0
Technology Transfer		GFB	43.002 / 43. GO-05891.02-94A	2,751	0
Technology Transfer		GFB	43.002 / 43. GO-05988.01-94A	5,731	0
Technology Transfer		GFB	43.002 / 43. GO-06027.01-94A	23,340	0
Technology Transfer		GFB	43.002 / 43. GO-06041.03-94A	4	0
Technology Transfer		GFB	43.002 / 43. GO-06052.03-94A	5,660	0
Technology Transfer		GFB	43.002 / 43. GO-06065.02-94A	913	0
Technology Transfer		GFB	43.002 / 43. GO-06066.01-94A	19,543	0
Technology Transfer		GFB	43.002 / 43. GO-06068.01-94A	567	0
Technology Transfer		GFB	43.002 / 43. GO-06069.01-94A	6,063	0
Technology Transfer		GFB	43.002 / 43. GO-06125.02-94A	(138)	0
Technology Transfer		GFB	43.002 / 43. GO-06434.01-95A	13,156	0
Technology Transfer		GFB	43.002 / 43. GO-06501.02-95A	9,124	0
Technology Transfer		GFB	43.002 / 43. GO-06522.01-95A	3,576	0
Technology Transfer		GFB	43.002 / 43. GO-06580.01-95A	(15)	0
Technology Transfer		GFB	43.002 / 43. GO-06593.01-95A	99,434	0
Technology Transfer		GFB	43.002 / 43. GO-06603.01-95A	41,840	0
Technology Transfer		GFB	43.002 / 43. GO-06617.01-95A	31,685	0
Technology Transfer		GFB	43.002 / 43. GO-06757.02-95A	16,198	0
Technology Transfer		GFB	43.002 / 43. GO-06758.03-95A	1,683	0
Technology Transfer		GFB	43.002 / 43. GO-06780.02-95A	1,527	0
Technology Transfer		GFB	43.002 / 43. GO-06783.01-95A	5,733	0
Technology Transfer		GFB	43.002 / 43. GO-06795.01-95A	16,213	0
Technology Transfer		GFB	43.002 / 43. GO-06824.01-95A	(1,135)	0
Technology Transfer		GFB	43.002 / 43. GO-06825.01-95A	13,379	0
Technology Transfer		GFB	43.002 / 43. GO-06832.01-95A	22,054	0
Technology Transfer		GFB	43.002 / 43. GO-07263.01-96A	855	0
Technology Transfer		GFB	43.002 / 43. GO-07269.01-96A	114,523	0
Technology Transfer		GFB	43.002 / 43. GO-07340.01-96A	7,097	0
Technology Transfer		GFB	43.002 / 43. GO-07344.01-96A	7,368	0
Technology Transfer		GFB	43.002 / 43. GO-07349.01-96A	12,028	0
Technology Transfer		GFB	43.002 / 43. GO-07367.01-96A	(7,608)	0
Technology Transfer		GFB	43.002 / 43. GO-07368.01-96A	41,988	0
Technology Transfer		GFB	43.002 / 43. GO-07381.01-96A	1,462	0
Technology Transfer		GFB	43.002 / 43. GO-07437.03-96A	364	0
Technology Transfer		GFB	43.002 / 43. GO-07477.02-96A	1,429	0
Technology Transfer		GFB	43.002 / 43. GO-07792.01-96A	2,834	0
Technology Transfer		GFB	43.002 / 43. GO-07821.02-96A	29,311	0
Technology Transfer		GFB	43.002 / 43. GO-07890.01-96A	54,660	0
Technology Transfer		GFB	43.002 / 43. GO-08152.02-97A	7,950	0
Technology Transfer		GFB	43.002 / 43. GO-5349.02-93A	124	0
Technology Transfer		GFB	43.002 / 43. HF-01067.01-94A	(617)	0
Technology Transfer		GFB	43.002 / 43. HF-01113.01-98A	53,007	0
Technology Transfer		GFB	43.002 / 43. SP0-0016	18,086	0
Technology Transfer		GFB	43.002 / 43. SP000109	(552)	0
STANFORD UNIV.					
Technology Transfer		GFB	43.002 / 43. PR6331	65,172	0
Technology Transfer		GFB	43.002 / 43. PR6335	172,856	0
Technology Transfer		GFB	43.002 / 43. STANFORD U PR6335	1,158	0
STANFORD UNIVERSITY					
Technology Transfer		GFB	43.002 / 43. STANFORD PR6331	(596)	0
TACTICAL TECH. SOLUTIONS					
Technology Transfer		GFB	43.002 / 43. 018033/1	21,320	0
TEXAS A & M RESRCH FND					
Technology Transfer		GFB	43.002 / 43. S900042	13,452	0
TEXAS ENGINEERING EXP.					
Technology Transfer		GFB	43.002 / 43. 165625/NAS8-97112	4,850	0
UNIV CORP FOR ATMOS.					
Technology Transfer		GFB	43.002 / 43. S96-83543	(3,406)	0
UNIV. CORP. FOR ATMOS.					
Technology Transfer		GFB	43.002 / 43. S95-59573	11	0
UNIV. OF ARIZONA					
Technology Transfer		GFB	43.002 / 43. PO#Y502199	17,527	0
UNIV. OF CA @ BERKELEY					
Technology Transfer		GFB	43.002 / 43. SA2087-26310	7,384	0
UNIV. OF CA @ SANTA B.					

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY			NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
MAJOR SUBDIVISION OF FEDERAL AGENCY							
SOURCE TYPE (DIRECT OR PASS-THROUGH)							
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)							
PROGRAM NAME							
	Technology Transfer		GFB	43.002 / 43. KK8013	10,090	0	
UNIV. OF CHICAGO	Technology Transfer		GFB	43.002 / 43. SUB. NCCS5-151	180,956	0	
UNIV. OF MARYLAND	Aerospace Education Services Program		GFC	43.001 / 43. PO#RH7-129182	37,793	0	
	Technology Transfer		GFB	43.002 / 43. Z628303	78,891	0	
	Technology Transfer		GFB	43.002 / 43. Z641201	(4,562)	0	
UNIV. OF MD			GFB	43.002 / 43. 26093B Z609302	493	0	
UNIV. OF NEW HAMPSHIRE	Technology Transfer		GFB	43.002 / 43. 97-177	71,121	0	
UNIV. OF ROCHESTER	Technology Transfer		GFB	43.002 / 43. U ROCH 89988-007-G	(524)	0	
UNIV. OF TX @ AUSTIN	Technology Transfer		GFB	43.002 / 43. UTA98-0205	55,262	0	
UNIV. OF VIRGINIA			GFB	43.002 / 43. 5-28646	114,661	0	
UNIV. OF WASHINGTON	Technology Transfer		GFB	43.002 / 43. 663136	4,881	0	
	Technology Transfer		GFB	43.002 / 43. 711568	25,170	0	
UNIV. SPACE RES.	Technology Transfer		GFB	43.002 / 43. 1500-01	305,825	0	
	Technology Transfer		GFB	43.002 / 43. USRA-8500-08	23,260	0	
UNIV. SPACE RESEARCH			GFB	43.002 / 43. 5052-004	5,596	0	
UNIVERSITY OF ARIZONA	Technology Transfer		GFB	43.002 / 43. Y460692	38,726	0	
UNIVERSITY OF DENVER	Technology Transfer		GFB	43.002 / 43. PO 82193-S	8,705	0	
UNIVERSITY OF MINN.	Technology Transfer		GFB	43.002 / 43. R5336369101	142,478	0	
UNIVERSITY SPACE RES.			GFB	43.002 / 43. 8500-98-010	218,075	0	
	Technology Transfer		GFB	43.002 / 43. 8500-98-010	218,075	0	
Univ. of California at Santa Barbara	Aerospace Education Services Program		GGB	43.001 / 43. KK8023 MOD #02	31,432	0	
University of Iowa	Aerospace Education Services Program		GGB	43.001 / 43. Y67822 AMEND 01	24,460	0	
University of Nebraska	Technology Transfer		GGB	43.002 / 43. 62-318-17702	27,315	0	
SUBTOTAL PASS-THROUGH PROGRAMS FROM:					10,201,001	389,067	
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					15,426,708	475,397	
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION					15,426,708	475,397	
-----							
NATIONAL ENDOWMENT FOR THE HUMANITIES							
INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES							
DIRECT FROM:							
INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES							
	State Library Program		DAA	45.310	1,044,345	1,053,018	
	IMLS GENERAL OPERATING		GHD	45.1G80642-98	26,994	0	
SUBTOTAL DIRECT FROM:					1,071,339	1,053,018	
SUBTOTAL INSTITUTE OF MUSEUM AND LIBRARY SERVICES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES					1,071,339	1,053,018	
NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES							
DIRECT FROM:							
NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES							
	Promotion of the Arts: Partnership Agreements		GBA	45.025	0	467,500	

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>				<u>NONCASH</u>		<u>STATE<sup>1</sup></u>	<u>CFDA / OTHER ID NUMBER</u>	<u>DIRECT</u>	<u>PASSED TO</u>
<u>MAJOR SUBDIVISION OF FEDERAL AGENCY</u>				<u>INDICATOR</u>	<u>AGENCY</u>			<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
<u>SOURCE TYPE (DIRECT OR PASS-THROUGH)</u>									
<u>ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)</u>									
<u>PROGRAM NAME</u>									
Promotion of the Arts: Leadership Initiatives					GBA	45.026		0	14,250
SUBTOTAL DIRECT FROM:								0	481,750
SUBTOTAL NATIONAL ENDOWMENT FOR THE ARTS, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES								0	481,750
NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES									
DIRECT FROM:									
NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES									
Promotion of the Humanities: Division of Preservation and Access					GCA	45.149		249,739	0
Promotion of the Humanities: Fellowships and Stipends					GFB	45.160		55,434	0
SUBTOTAL DIRECT FROM:								305,173	0
SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES, NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES								305,173	0
SUBTOTAL NATIONAL ENDOWMENT FOR THE HUMANITIES								1,376,512	1,534,768
<hr/>									
NATIONAL SCIENCE FOUNDATION									
NATIONAL SCIENCE FOUNDATION									
DIRECT FROM:									
NATIONAL SCIENCE FOUNDATION									
Engineering Grants					GFB	47.041		85,776	0
Engineering Grants					GFD	47.041		114,213	0
Engineering Grants					GGB	47.041		1,686,925	12,271
Mathematical and Physical Sciences					GFB	47.049		173,944	0
Mathematical and Physical Sciences					GFD	47.049		14,530	0
Mathematical and Physical Sciences					GGB	47.049		2,369,147	0
Geosciences					GFB	47.050		17,372	0
Geosciences					GGB	47.050		3,654,452	24,745
Geosciences					GHD	47.050		5,486	0
Computer and Information Science and Engineering					GFB	47.070		78,115	0
Computer and Information Science and Engineering					GGB	47.070		540,972	0
Computer and Information Science and Engineering					GKA	47.070		288,584	621,965
Science and Technology Centers					GFB	47.073		110,978	0
Science and Technology Centers					GGB	47.073		118,010	0
Biological Sciences					GFB	47.074		1,090,040	0
Biological Sciences					GFE	47.074		12,500	0
Biological Sciences					GGB	47.074		2,482,047	10,602
Social, Behavioral, and Economic Sciences					GFB	47.075		150,113	0
Social, Behavioral, and Economic Sciences					GGB	47.075		132,849	0
Education and Human Resources					DAA	47.076		366,009	(28,087)
Education and Human Resources					GFB	47.076		716,824	0
Education and Human Resources					GFD	47.076		82,399	10,198
Education and Human Resources					GGB	47.076		792,671	45,179
Education and Human Resources					GHB	47.076		11,143	0
Education and Human Resources					GJA	47.076		52,615	0
Education and Human Resources					GJE	47.076		39,881	0
Education and Human Resources					GKA	47.076		37,624	0
Academic Research Infrastructure					GFB	47.077		(7)	0
Polar Programs (B) -					GGB	47.078		10,064	0
Polar Programs (B) -					GHE	47.078		4,792	0
Mathematical Sciences					GGJ	47.DMS-9500565		11,300	0
ENVIRONMENTAL TECH ED TRANSFER TO NATIVE AMER					GHC	47.DUE-9454633		22,215	2,421
ENGINEERING & MATHMATICS EDUCATION					GHD	47.HDR-9714751		116,539	0
SUBTOTAL DIRECT FROM:								15,390,122	699,294
PASS-THROUGH PROGRAMS FROM:									
ADAMS COUNTY SCHOOL DISTRICT 12									
Education and Human Resources					GFD	47.076 / 47.S74723		2,250	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
ARIZONA STATE UNIV.					
Engineering Grants		GFB	47.041 / 47.97UR047/KMD52702520	746	0
Engineering Grants		GFB	47.041 / 47.97UR048/KMD52702520	72	0
Engineering Grants		GFB	47.041 / 47.KMD5270-25-18	24	0
Engineering Grants		GFB	47.041 / 47.KMD5270-25-22-SUB	706	0
Engineering Grants		GFB	47.041 / 47.KMD5270-25/22	606	0
Engineering Grants		GFB	47.041 / 47.S98UR019/KMD5270/25	751	0
Engineering Grants		GFB	47.041 / 47.S98UR020	756	0
Engineering Grants		GFB	47.041 / 47.S98UR021/KMD5270-25	742	0
Biological Sciences		GFB	47.074 / 47.KMD5270-22/V98HS003	22,539	0
Biological Sciences		GFB	47.074 / 47.KMD52702520/97UR035	54	0
Education and Human Resources		GFB	47.076 / 47.KMD2414-25-10/SUB	1	0
Education and Human Resources		GFB	47.076 / 47.KMD5270-25-22/UR011	32,964	0
Education and Human Resources		GFB	47.076 / 47.KMD5270-25-25/SUB	20,718	0
ARIZONA STATE UNIVERSITY					
Social, Behavioral, and Economic Sciences		GFC	47.075 / 47.DAAD19-991006	756	0
Arizona State Univ.					
Coalition/Minority Degree		GGJ	47.F98US012	1,000	0
Arizona State University					
Engineering Grants		GGB	47.041 / 47.KMD5270-4-18/SUB/HRD-	756	0
Education and Human Resources		GGB	47.076 / 47.ASU# KMD5270-1-18/SUB	756	0
Education and Human Resources		GGB	47.076 / 47.KMD5270-4-19/F98UR006	378	0
Education and Human Resources		GGB	47.076 / 47.KMD5270-4-19/F98UR011	447	0
Education and Human Resources		GGB	47.076 / 47.KMD5270-4-19/F98UR025	200	0
BATES COLLEGE					
Geosciences		GFB	47.050 / 47.SUB FOR ATM-9816467	14,495	0
BELOIT COLLEGE					
Social, Behavioral, and Economic Sciences		GFB	47.075 / 47.DUE-9455918(NSF)	114,844	0
BOSTON UNIVERSITY					
Geosciences		GFB	47.050 / 47.121 578	283	0
CALIF INST. OF TECH					
Social, Behavioral, and Economic Sciences		GFB	47.075 / 47.PO# PC176225	98	0
COLLEGE OF WM. & MARY					
Social, Behavioral, and Economic Sciences		GFB	47.075 / 47.W&M-310941	2,815	0
Colo Systemic Initiative					
Connect Project		GGJ	47.CSSI-011A	1,368	0
DESERT RESEARCH INSTITUTE					
Geosciences		GFB	47.050 / 47.97-B36	300	0
Denver Public Schools					
Engineering Grants		GGB	47.041 / 47.HRD-9453869	(222)	0
Harvard University					
Engineering Grants		GGB	47.041 / 47.SUBC/NSF PHY-9312572	8,813	0
INC. RES. INST. SEISMO.					
Mathematical and Physical Sciences		GFB	47.049 / 47.AGREEMENT	366	0
INT'L COMPUTER SCI. INST.					
Computer and Information Science and Engineering		GFB	47.070 / 47.NSF IRI-9618838	26,592	0
KAJ, LLC					
Engineering Grants		GFB	47.041 / 47.PROJECT AGREEMENT	43,269	0
Louisiana State University					
Education and Human Resources		GGB	47.076 / 47.PO#R186252	3,345	0
MARINE BIOLOGICAL LAB					
Geosciences		GFB	47.050 / 47.PO 24602566	29	0
MARINE BIOLOGICAL LAB.					
Geosciences		GFB	47.050 / 47.98221646	2,148	0
Geosciences		GFB	47.050 / 47.P.O. 1003	3,825	0
MASS. INST. OF TECH.					
Computer and Information Science and Engineering		GFB	47.070 / 47.5700000142	104,027	0
Michigan State University					
Mathematical and Physical Sciences		GGB	47.049 / 47.AGREE NO. 61-2288A #3	16,935	0
NAT'L BUREAU OF ECO.					
Social, Behavioral, and Economic Sciences		GFB	47.075 / 47.273168000793617700	8,244	0
NATIONAL RESEARCH COUN					
Mathematical and Physical Sciences		GFB	47.049 / 47.97-98 TWINNING PROG	(310)	0
NORTHWEST RES. ASSOC					
Mathematical and Physical Sciences		GFB	47.049 / 47.NWRA-99-S-038	9,220	0
New Mexico State University					

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

PROGRAM NAME	NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Biological Sciences		GGB	47.074 / 47.000363	23,772	0
Biological Sciences		GGB	47.074 / 47.000382	82,221	0
OHIO STATE UNIVERSITY					
Geosciences		GFB	47.050 / 47.RF755779	129	0
OLD DOMINION UNIV.					
Computer and Information Science and Engineering		GFB	47.070 / 47.354151	60,567	0
Oregon State University					
Computer and Information Science and Engineering		GGB	47.070 / 47.SUB NO. S0442A-01	12,481	0
Physical Sciences, Inc.					
Engineering Grants		GGB	47.041 / 47.SUBC PRIME#DMI-986116	25,604	0
RURAL SYSTEMIC INITIATIVE PROGRAM					
Undergraduate Science, Engineering, and Mathematics Education		GHB	47.071 / 47.ESR9554468	180,561	0
RX KENETIX					
Engineering Grants		GFB	47.041 / 47.PO# 8673	37,073	0
SAN DIEGO STATE UNIVERSITY FOUNDATION					
USING COMPUTER TECHNOLOGY TO DEVELOP CONSTRUCTIVIST-ORIENTED CLASSROOM		GHD	47.522685-8629 RLL	3,034	0
SOCIAL SCIENCE ED CONSOR					
SOCIAL STUDIES TCHR INTRNET/LDRSHP		GKA	47.NSF ESI-9618969	20,643	0
SOUTHERN ILLINOIS UNIV					
ECOLOGY FIELD STUDY		GKA	47.DUE-95554807	4,019	0
SPACE TELESCOPE INST.					
Science and Technology Centers		GFB	47.073 / 47.SUB117	31,791	0
SPIRE CORP.					
Geosciences		GFB	47.050 / 47.166740	29,937	0
SRI INTERNATIONAL					
Engineering Grants		GFB	47.041 / 47.SUB/REC 9804930	85,202	0
ST. VRAIN VALLEY SCH					
Education and Human Resources		GFB	47.076 / 47.705577	2,015	0
Education and Human Resources		GFB	47.076 / 47.UNKNOWN	15,467	0
STATE UNIV. OF NY					
Geosciences		GFB	47.050 / 47.431-3860A	103,052	0
TEXAS A & M RES. FND.					
Geosciences		GFB	47.050 / 47.F000613	1,440	0
Geosciences		GFB	47.050 / 47.F000813	7,806	0
Geosciences		GFB	47.050 / 47.USSSP-208	533	0
TEXAS A&M RESRCH FND					
Geosciences		GFB	47.050 / 47.F000906 & F000941	1,968	0
UCAR-NCAR-Nat Ctr for Atmospheric Res					
Geosciences		GGB	47.050 / 47.S97-87985	38,512	0
UCAR-NCAR-Research Applications Program					
Engineering Grants		GGB	47.041 / 47.UCAR S97-83589	(5)	0
UCAR-NCAR-SOARS					
Geosciences		GGB	47.050 / 47.UCAR/SOAR	7,374	0
UNIV CORP. OF ATMOS RES					
Engineering Grants		GFB	47.041 / 47.S98-95031	15,000	0
UNIV OF CHICAGO					
Mathematical and Physical Sciences		GFB	47.049 / 47.OPP-8920223	5,434	0
UNIV OF SO. CA					
Geosciences		GFB	47.050 / 47.699717	27,707	0
UNIV. CORP. FOR ATMOS.					
Engineering Grants		GFB	47.041 / 47.S9156	(845)	0
Education and Human Resources		GFB	47.076 / 47.S97-83875	90,940	0
UNIV. OF ALABAMA					
Mathematical and Physical Sciences		GFB	47.049 / 47.OPP-9810219	21,312	0
UNIV. OF CA @ BERKELEY					
Social, Behavioral, and Economic Sciences		GFB	47.075 / 47.SA2174JB	1,566	0
UNIV. OF CA @ SANTA BARB.					
Geosciences		GFB	47.050 / 47.KK7006	61,669	0
UNIV. OF CA @SANTA BARB.					
Engineering Grants		GFB	47.041 / 47.KK8027	51,402	0
UNIV. OF CALIF.					
Mathematical and Physical Sciences		GFB	47.049 / 47.1025-G-4A098-04	9,815	0
UNIV. OF CALIF. @ LA					
Engineering Grants		GFB	47.041 / 47.1010-G-7B921	84,294	0
UNIV. OF ILLINOIS					
Engineering Grants		GFB	47.041 / 47.97-142	(41)	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

**PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)**

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
UNIV. OF MINN. Computer and Information Science and Engineering					GFB	47.070 / 47.V5216145401	(1,911)	0
UNIV. OF TX @ AUSTIN Geosciences					GFB	47.050 / 47.UTA98-0255	110,153	0
UNIVERSITY OF ALABAMA Mathematical and Physical Sciences					GFB	47.049 / 47.OPP-9810219	8,780	0
Geosciences					GFB	47.050 / 47.47.049/OPP-9813061	106,528	0
UNIVERSITY OF ALASKA Geosciences					GFB	47.050 / 47.PO#78535/UAF97-0021	952	0
Geosciences					GFB	47.050 / 47.UAF96-0033/PF803840	18,982	0
UNIVERSITY OF ARIZONA Mathematical and Physical Sciences					GFB	47.049 / 47.Y501756	11,228	0
UNIVERSITY OF NEW MEX. Engineering Grants					GFB	47.041 / 47.3-19122-7810	32,653	0
UNIVERSITY OF WASH. Geosciences					GFB	47.050 / 47.716650	20,334	0
UNIVERSITY OF WYOMING Geosciences					GFB	47.050 / 47.NSFLOC4800/4802SUBC	57,498	0
University of Alabama Engineering Grants					GGB	47.041 / 47.NONE	77,286	0
Mathematical and Physical Sciences					GGB	47.049	3,239	0
University of California at Davis Biological Sciences					GGB	47.074 / 47.CSU95RA1129(CW)	8,026	0
University of Nebraska Biological Sciences					GGB	47.074 / 47.LWF 62-318-03702	34,757	0
University of Nevada Engineering Grants					GGB	47.041 / 47.93-B07	305	0
University of New Mexico Geosciences					GGB	47.050 / 47.SUB 3-48951-7810	23,808	0
University of Puerto Rico Engineering Grants					GGB	47.041	44,934	0
Biological Sciences					GGB	47.074	14,147	0
Biological Sciences					GGB	47.074 / 47.SS66-0433760/DEB-9705	3,636	0
University of Wyoming Engineering Grants					GGB	47.041 / 47.NSFLOC1323	65,391	0
WESTERN ALLIANCE-EXPAND STUDENTS Mathematical and Physical Sciences					GFD	47.049 / 47.F97UR013	649	0
Education and Human Resources					GFD	47.076 / 47.F97UR011	209	0
Education and Human Resources					GFD	47.076 / 47.F97UR012 & S98UR016	519	0
Education and Human Resources					GFD	47.076 / 47.F97UR014 & S98UR039	476	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							2,233,734	0
SUBTOTAL NATIONAL SCIENCE FOUNDATION							17,623,856	699,294
SUBTOTAL NATIONAL SCIENCE FOUNDATION							17,623,856	699,294
-----								
SECURITIES AND EXCHANGE COMMISSION								
SECURITIES AND EXCHANGE COMMISSION								
DIRECT FROM:								
SECURITIES AND EXCHANGE COMMISSION Securities: Investigation of Complaints and SEC Information					GFB	58.001	(3,547)	0
SUBTOTAL DIRECT FROM:							(3,547)	0
SUBTOTAL SECURITIES AND EXCHANGE COMMISSION							(3,547)	0
SUBTOTAL SECURITIES AND EXCHANGE COMMISSION							(3,547)	0
-----								
SMALL BUSINESS ADMINISTRATION								

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>				<u>NONCASH</u>	<u>STATE<sup>1</sup></u>		<u>DIRECT</u>	<u>PASSED TO</u>
<u>MAJOR SUBDIVISION OF FEDERAL AGENCY</u>				<u>INDICATOR</u>	<u>AGENCY</u>	<u>CFDA / OTHER ID NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
<u>SOURCE TYPE (DIRECT OR PASS-THROUGH)</u>								
<u>ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)</u>								
<u>PROGRAM NAME</u>								
SMALL BUSINESS ADMINISTRATION								
DIRECT FROM:								
SMALL BUSINESS ADMINISTRATION								
Business Development Assistance to Small Business					GKA	59.005	4,150	0
Small Business Development Center					EDA	59.037	119,935	866,178
Small Business Development Center					GFC	59.037	1,341	0
SUBTOTAL DIRECT FROM:							125,426	866,178
SUBTOTAL SMALL BUSINESS ADMINISTRATION							125,426	866,178
SUBTOTAL SMALL BUSINESS ADMINISTRATION							125,426	866,178
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SMITHSONIAN INSTITUTE								
DIRECT FROM:								
SMITHSONIAN INSTITUTE								
Smithsonian Institution Programs in Basic Research in Collaboration with Smithsonian Institution Staff					GGB	60.001	358	0
SUBTOTAL DIRECT FROM:							358	0
SUBTOTAL SMITHSONIAN INSTITUTE							358	0
SUBTOTAL							358	0
-----								
DEPARTMENT OF VETERANS AFFAIRS								
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS								
DIRECT FROM:								
VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS								
Veterans Information and Assistance					GFD	64.115	1,482	0
Vocational Rehabilitation for Disabled Veterans					GFD	64.116	513,991	0
Vocational Training for Certain Veterans Receiving VA Pension					GJA	64.123	139,350	0
Vocational Training for Certain Veterans Receiving VA Pension					GJH	64.123	133	0
Vocational and Educational Counseling for Service Members and Veterans					GJJ	64.125	5,217	0
Veteran's Recording Fee					GGJ	64. UNKNOWN	168	0
SUBTOTAL DIRECT FROM:							660,341	0
SUBTOTAL VETERANS BENEFITS ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS							660,341	0
VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS								
DIRECT FROM:								
VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS								
Veterans State Domiciliary Care					ILB	64.014	175,474	0
Veterans State Nursing Home Care					ILB	64.015	628,564	0
Veterans State Nursing Home Care					ILC	64.015	1,560,177	0
Veterans State Nursing Home Care					ILD	64.015	1,286,144	0
Veterans State Nursing Home Care					ILE	64.015	1,483,839	0
Sharing Specialized Medical Resources					GFE	64.018	1,751,652	0
SUBTOTAL DIRECT FROM:							6,885,850	0
SUBTOTAL VETERANS HEALTH ADMINISTRATION, DEPARTMENT OF VETERANS AFFAIRS							6,885,850	0
SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS							7,546,191	0

1 - See Note 5 for a listing of State agency codes and agency names.



**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

**PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)**

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
-----								
ENVIRONMENTAL PROTECTION AGENCY								
ENVIRONMENTAL EDUCATION DIVISION, ENVIRONMENTAL PROTECTION AGENCY								
DIRECT FROM:								
ENVIRONMENTAL EDUCATION DIVISION, ENVIRONMENTAL PROTECTION AGENCY					GFB	66. 950	44, 744	0
Environmental Education and Training Program					GGB	66. 950	38, 525	0
Environmental Education and Training Program							-----	-----
SUBTOTAL DIRECT FROM:							83, 269	0
SUBTOTAL ENVIRONMENTAL EDUCATION DIVISION, ENVIRONMENTAL PROTECTION AGENCY							83, 269	0
ENVIRONMENTAL PROTECTION AGENCY								
DIRECT FROM:								
ENVIRONMENTAL PROTECTION AGENCY					FAA	66. 08-065-97-99N	53, 755	0
IPA Bulanowski					FAA	66. 605	5, 622, 994	996, 968
Performance Partnership Grants (A, B) -					FAA	66. 606	629, 039	166, 436
Surveys, Studies, Investigations and Special Purpose Grants (B) -					GGB	66. 606	503, 823	0
Surveys, Studies, Investigations and Special Purpose Grants (B) -					GJE	66. 606	36, 279	0
Surveys, Studies, Investigations and Special Purpose Grants (B) -					PKA	66. 606	12, 218	0
EPA-POLLUTION PREVENTION GRANTS PROGRAM					GGB	66. UNKNOWN	2, 424	0
EPA/RAOC					EAA	66. X-998665-01-0	13, 677	0
AST DATABASE					KAA	66. X998409-01	21, 148	0
WOC Special Study-GW/Wellhead					FAA	66. X998589-01	4, 689	0
SUBTOTAL DIRECT FROM:							6, 900, 046	1, 163, 404
PASS-THROUGH PROGRAMS FROM:								
AMERICAN WATER WORKS ASSOC. RESEARCH FD.					GGB	66. AGREEMENT 341	96, 070	39, 570
EPA-ENVIRONMENTAL PROTECTION AGENCY								
CH2M Hill					GGB	66. 606 / 66. 2115	36, 141	0
Surveys, Studies, Investigations and Special Purpose Grants (B) -					FAA	66. CX824461-01-4	49, 916	0
Envir. Council of the States					GGB	66. 606 / 66. T508-000	6, 030	0
Ecos Projects					GGB	66. 000388	23, 212	0
Hagler Bailly Consulting, Inc.					GGB	66. 68-D-98-004-FP-006	20, 167	0
Surveys, Studies, Investigations and Special Purpose Grants (B) -					GGB	66. 68-D-98-004-FP-007	21, 025	0
NEW MEXICO STATE UNIVERSITY					GGB	66. 606 / 66. 105-98-0078	15, 087	0
EPA-POLLUTION PREVENTION GRANTS PROGRAM					GGB	66. 606 / 66. 68-D-98-004-CR-001	105, 872	0
PACIFIC ENVIRONMENTAL SERVICES, INC					GGB	66. 606 / 66. BC4882	13, 416	0
EPA-POLLUTION PREVENTION GRANTS PROGRAM							-----	-----
PACIFIC ENVIRONMENTAL SERVICES, INC.							386, 936	39, 570
Surveys, Studies, Investigations and Special Purpose Grants (B) -							-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							7, 286, 982	1, 202, 974
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY								
OFFICE OF ADMINISTRATION, ENVIRONMENTAL PROTECTION AGENCY								
DIRECT FROM:								
OFFICE OF ADMINISTRATION, ENVIRONMENTAL PROTECTION AGENCY					PAA	66. 600	34, 635	309, 083
Environmental Protection Consolidated Grants: Program Support							-----	-----
SUBTOTAL DIRECT FROM:							34, 635	309, 083
SUBTOTAL OFFICE OF ADMINISTRATION, ENVIRONMENTAL PROTECTION AGENCY							34, 635	309, 083

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY								
DIRECT FROM:								
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY					FAA	66.001	3,362	29,580
Air Pollution Control Program Support					GGB	66.001	32,001	0
Air Pollution Control Program Support					GFE	66.003	71,297	0
Air Pollution Control Manpower Training					GFC	66.032	39,712	63,686
State Indoor Radon Grants								
SUBTOTAL DIRECT FROM:							146,372	93,266
SUBTOTAL OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY							146,372	93,266
OFFICE OF ENFORCEMENT AND COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY								
DIRECT FROM:								
OFFICE OF ENFORCEMENT AND COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY					BAA	66.700	236,448	0
Consolidated Pesticide Enforcement Cooperative Agreements								
SUBTOTAL DIRECT FROM:							236,448	0
SUBTOTAL OFFICE OF ENFORCEMENT AND COMPLIANCE ASSURANCE, ENVIRONMENTAL PROTECTION AGENCY							236,448	0
OFFICE OF ENVIRONMENTAL EDUCATION, ENVIRONMENTAL PROTECTION AGENCY								
DIRECT FROM:								
OFFICE OF ENVIRONMENTAL EDUCATION, ENVIRONMENTAL PROTECTION AGENCY					GGB	66.951	538,921	0
Environmental Education Grants								
SUBTOTAL DIRECT FROM:							538,921	0
SUBTOTAL OFFICE OF ENVIRONMENTAL EDUCATION, ENVIRONMENTAL PROTECTION AGENCY							538,921	0
OFFICE OF GRANTS AND DEBARMENT, ENVIRONMENTAL PROTECTION AGENCY								
DIRECT FROM:								
OFFICE OF GRANTS AND DEBARMENT, ENVIRONMENTAL PROTECTION AGENCY					GFB	66.607	21,674	0
Training and Fellowships for the Environmental Protection Agency (B,M) -					GGB	66.607	29,123	0
Training and Fellowships for the Environmental Protection Agency (B,M) -								
SUBTOTAL DIRECT FROM:							50,797	0
SUBTOTAL OFFICE OF GRANTS AND DEBARMENT, ENVIRONMENTAL PROTECTION AGENCY							50,797	0
OFFICE OF GROUND WATER AND DRINKING WATER, ENVIRONMENTAL PROTECTION AGENCY								
DIRECT FROM:								
OFFICE OF GROUND WATER AND DRINKING WATER, ENVIRONMENTAL PROTECTION AGENCY					GGB	66.468	1,070	0
Capitalization Grants for Drinking Water State Revolving Fund (A) -								
SUBTOTAL DIRECT FROM:							1,070	0
SUBTOTAL OFFICE OF GROUND WATER AND DRINKING WATER, ENVIRONMENTAL PROTECTION AGENCY							1,070	0
OFFICE OF POLLUTION AND PREVENTION AND TOXICS, ENVIRONMENTAL PROTECTION AGENCY								
DIRECT FROM:								
OFFICE OF POLLUTION AND PREVENTION AND TOXICS, ENVIRONMENTAL PROTECTION AGENCY					FAA	66.707	120,284	0
TSCA Title IV State Lead Grants: Certification of Lead-Based Paint Professionals								
SUBTOTAL DIRECT FROM:							120,284	0
SUBTOTAL OFFICE OF POLLUTION AND PREVENTION AND TOXICS, ENVIRONMENTAL PROTECTION AGENCY							120,284	0
OFFICE OF PREVENTION, PESTICIDES AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY								

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>				<u>NONCASH</u>		<u>STATE<sup>1</sup></u>	<u>CFDA / OTHER ID NUMBER</u>	<u>DIRECT</u>	<u>PASSED TO</u>
<u>MAJOR SUBDIVISION OF FEDERAL AGENCY</u>				<u>INDICATOR</u>		<u>AGENCY</u>			
<u>SOURCE TYPE (DIRECT OR PASS-THROUGH)</u>								<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
<u>ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)</u>									
<u>PROGRAM NAME</u>									
DIRECT FROM:									
OFFICE OF PREVENTION, PESTICIDES AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY						GGB	66.708	3,945	0
Pollution Prevention Grants Program								-----	-----
SUBTOTAL DIRECT FROM:								3,945	0
PASS-THROUGH PROGRAMS FROM:									
PETE-Partnership for Environmental Techn						GGB	66.708 / 66.10034 AMEND #3	141,729	0
Pollution Prevention Grants Program									
The Nature Conservancy						GGB	66.708	4,967	0
Pollution Prevention Grants Program								-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:								146,696	0
SUBTOTAL OFFICE OF PREVENTION, PESTICIDES AND TOXIC SUBSTANCES, ENVIRONMENTAL PROTECTION AGENCY								-----	-----
								150,641	0
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY									
DIRECT FROM:									
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY						GFB	66.500	54,625	0
Environmental Protection: Consolidated Research						GGB	66.500	60,637	0
Environmental Protection: Consolidated Research						GGB	66.501	37,333	0
Air Pollution Control Research						GGB	66.502	326,294	0
Pesticides Control Research								-----	-----
SUBTOTAL DIRECT FROM:								478,889	0
PASS-THROUGH PROGRAMS FROM:									
CORNELL UNIVERSITY MED.						GFB	66.500 / 66.29067-5581	761	0
Environmental Protection: Consolidated Research									
KANSAS ST. UNIV.						GFB	66.500 / 66.S99011	19,307	0
Environmental Protection: Consolidated Research									
KANSAS STATE UNIV.						GFB	66.504 / 66.367-900	(178)	0
Solid Waste Disposal Research						GFB	66.504 / 66.367-900/KSU# 91-10	(237)	0
Solid Waste Disposal Research						GFB	66.504 / 66.367-900/KSU# 94-29	409	0
Solid Waste Disposal Research						GFB	66.504 / 66.S98016	(24,592)	0
PENNSYLVANIA ST. UNIV.						GFB	66.500 / 66.TPSU-UC-821211-897	3,501	0
Environmental Protection: Consolidated Research									
QST ENVIRONMENT						GFB	66.500 / 66.S68D98112-SITEOP701	4,410	0
Environmental Protection: Consolidated Research									
UNIV. OF WASH.						GFB	66.500 / 66.127X875	(1,427)	0
Environmental Protection: Consolidated Research						GFB	66.500 / 66.PO 213584	(831)	0
UNIVERSITY OF ARIZONA						GFB	66.500 / 66.99-116SG	40,631	0
Environmental Protection: Consolidated Research						GFB	66.500 / 66.99-120SG	10,590	0
Environmental Protection: Consolidated Research								-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:								52,344	0
SUBTOTAL OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY								-----	-----
								531,233	0
OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY									
DIRECT FROM:									
OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY						FAA	66.802	4,334,063	2,418,353
Superfund State Site: Specific Cooperative Agreements						KAA	66.804	133,996	0
State Underground Storage Tanks Program						KAA	66.805	898,631	0
Leaking Underground Storage Tank Trust Fund Program						NAA	66.810	0	83,000
CEPP Technical Assistance Grants Program								-----	-----
SUBTOTAL DIRECT FROM:								5,366,690	2,501,353
SUBTOTAL OFFICE OF SOLID WASTE AND EMERGENCY RESPONSE, ENVIRONMENTAL PROTECTION AGENCY								-----	-----
								5,366,690	2,501,353

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

**PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)**

<b>FEDERAL AGENCY</b>				<b>NONCASH</b>	<b>STATE<sup>1</sup></b>		<b>DIRECT</b>	<b>PASSED TO</b>
<b>MAJOR SUBDIVISION OF FEDERAL AGENCY</b>				<b>INDICATOR</b>	<b>AGENCY</b>	<b>CFDA / OTHER ID NUMBER</b>	<b>EXPENDITURES</b>	<b>SUBRECIPIENTS</b>
<b>SOURCE TYPE (DIRECT OR PASS-THROUGH)</b>								
<b>ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)</b>								
<b>PROGRAM NAME</b>								
<b>OFFICE OF SOLID WASTE, ENVIRONMENTAL PROTECTION AGENCY</b>								
<b>DIRECT FROM:</b>								
<b>OFFICE OF SOLID WASTE, ENVIRONMENTAL PROTECTION AGENCY</b>								
Solid Waste Management Assistance					EFA	66. 808	0	156,572
Solid Waste Management Assistance					FAA	66. 808	2,111	4,296
Solid Waste Management Assistance					GGB	66. 808	2,823	0
Solid Waste Management Assistance					GJE	66. 808	134,301	0
							-----	-----
<b>SUBTOTAL DIRECT FROM:</b>							139,235	160,868
							-----	-----
<b>SUBTOTAL OFFICE OF SOLID WASTE, ENVIRONMENTAL PROTECTION AGENCY</b>							139,235	160,868
<b>OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY</b>								
<b>DIRECT FROM:</b>								
<b>OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY</b>								
Water Pollution Control: State and Interstate Program Support					GGB	66. 419	25,237	0
State Underground Water Source Protection					GJL	66. 433	21,365	0
State Underground Water Source Protection					PHA	66. 433	95,827	0
State Underground Water Source Protection					PIA	66. 433	7,500	0
Construction Management Assistance					FAA	66. 438	111,259	0
Water Quality Management Planning					FAA	66. 454	116,795	44,109
Water Quality Management Planning					PKA	66. 454	16,755	0
Nonpoint Source Implementation Grants					FAA	66. 460	349,899	432,671
National Pollutant Discharge Elimination System Related State Program Grants					FAA	66. 463	11,536	55,706
Hardship Grants Program for Rural Communities (A) -					FAA	66. 470	3,972	283,695
							-----	-----
<b>SUBTOTAL DIRECT FROM:</b>							760,145	816,181
<b>PASS-THROUGH PROGRAMS FROM:</b>								
<b>COLO PUBLIC HEALTH &amp; ENV WATER QUALITY DIVISION</b>								
Nonpoint Source Implementation Grants					PKA	66. 460	3,770	0
<b>Colorado Water Resources</b>								
Capitalization Grants for State Revolving Funds					FAA	66. 458 / 66. CS080001-96-3	585,981	0
Capitalization Grants for State Revolving Funds					FAA	66. 458 / 66. WOC-X08-POW	387,005	0
<b>WATER ENVIRONMENT RES.</b>								
Water Quality Management Planning					GFB	66. 454 / 66. 96-IRM-1	7,523	0
							-----	-----
<b>SUBTOTAL PASS-THROUGH PROGRAMS FROM:</b>							984,279	0
							-----	-----
<b>SUBTOTAL OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY</b>							1,744,424	816,181
							-----	-----
<b>SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY</b>							16,431,001	5,083,725
-----								
<b>NUCLEAR REGULATORY COMMISSION</b>								
<b>OFFICE OF STATE PROGRAMS, NUCLEAR REGULATORY COMMISSION</b>								
<b>DIRECT FROM:</b>								
<b>OFFICE OF STATE PROGRAMS, NUCLEAR REGULATORY COMMISSION</b>								
Radiation Control: Training Assistance and Advisory Counseling					FAA	77. 001	7,661	0
Radiation Control: Training Assistance and Advisory Counseling					GGB	77. 001	19,639	0
							-----	-----
<b>SUBTOTAL DIRECT FROM:</b>							27,300	0
<b>PASS-THROUGH PROGRAMS FROM:</b>								
<b>Southwest Research Institute</b>								
Radiation Control: Training Assistance and Advisory Counseling					GGB	77. 001 / 77. 999081P TO 2 MOD 1 99	19,751	0
Radiation Control: Training Assistance and Advisory Counseling					GGB	77. 001 / 77. 999089PT03/NRC-02-97-	41	0
Radiation Control: Training Assistance and Advisory Counseling					GGB	77. 001 / 77. 999097P/TO #4	5,616	0
Radiation Control: Training Assistance and Advisory Counseling					GGB	77. 001 / 77. 999097P/TO #4	3,206	0
							-----	-----
<b>SUBTOTAL PASS-THROUGH PROGRAMS FROM:</b>							28,614	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME				NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL OFFICE OF STATE PROGRAMS, NUCLEAR REGULATORY COMMISSION							55,914	0
SUBTOTAL NUCLEAR REGULATORY COMMISSION							55,914	0
<hr/>								
DEPARTMENT OF ENERGY								
DEPARTMENT OF ENERGY								
DIRECT FROM:								
DEPARTMENT OF ENERGY								
ENERGY GD/LINS CODES & STDS					EFA	81. DE-FG48-94R801799	59,011	0
REBUILD COLORADO					EFA	81. DE-FG48-95G010113	21,802	0
ALTERNATIVE FUEL REBATE PROGRAM					EFA	81. DE-FG48-95R810537	42,750	0
GREEN PRICING (1)					EFA	81. DE-FG48-97R810616	0	10,546
CLEAN CITIES					EFA	81. DE-FG48-98R802201	27,896	0
ERHC FEE REDUCTION					EFA	81. DE-FG48-98R802301	36,277	0
SYLVAN LAKE					EFA	81. DE-FG48-98R802401	0	16,000
SO UTE 97-98					PIA	81. DEFG2697BC14	4,677	0
PETROLEUM VIOLATION ESCROW FUNDS					EFA	81. EXXON	3,701,980	0
PETROLEUM VIOLATION ESCROW FUNDS					EFA	81. STRIPPER WELL	2,210,170	0
PETROLEUM VIOLATION ESCROW FUNDS					EFA	81. TEXACO	224,307	0
SUBTOTAL DIRECT FROM:							6,328,870	26,546
PASS-THROUGH PROGRAMS FROM:								
NREL								
WIND SOURCE ASSESSMENT					EFA	81. 81. ZAT-7-15179	0	65,157
ROCKY FLATS LOC.					GFB	81. 092 / 81. RFLI1TF	24,396	0
Environmental Restoration								
Western Governors Assn.								
J. Leary - Salary					FAA	81. OEP-XW3-WGA	94,022	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							118,418	65,157
SUBTOTAL DEPARTMENT OF ENERGY							6,447,288	91,703
ENERGY INFORMATION ADMINISTRATION, DEPARTMENT OF ENERGY								
DIRECT FROM:								
ENERGY INFORMATION ADMINISTRATION, DEPARTMENT OF ENERGY								
National Energy Information Center					PIA	81. 039	13,632	0
SUBTOTAL DIRECT FROM:							13,632	0
PASS-THROUGH PROGRAMS FROM:								
LOCKHEED MARTIN								
National Energy Information Center					GFB	81. 039 / 81. 4500007776	1,586	0
National Energy Information Center					GFB	81. 039 / 81. 87X-SY844V	5,181	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							6,767	0
SUBTOTAL ENERGY INFORMATION ADMINISTRATION, DEPARTMENT OF ENERGY							20,399	0
ENVIRONMENTAL MANAGEMENT, OFFICE OF MANAGEMENT AND EVALUATION, DEPARTMENT OF ENERGY								
PASS-THROUGH PROGRAMS FROM:								
FERMI NATIONAL ACCEL.								
Academic Partnerships					GFB	81. 102 / 81. B70930	26	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							26	0
SUBTOTAL ENVIRONMENTAL MANAGEMENT, OFFICE OF MANAGEMENT AND EVALUATION, DEPARTMENT OF ENERGY							26	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>				<u>NONCASH</u>	<u>STATE<sup>1</sup></u>		<u>DIRECT</u>	<u>PASSED TO</u>
<u>MAJOR SUBDIVISION OF FEDERAL AGENCY</u>				<u>INDICATOR</u>	<u>AGENCY</u>	<u>CFDA / OTHER ID NUMBER</u>	<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
<u>SOURCE TYPE (DIRECT OR PASS-THROUGH)</u>								
<u>ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)</u>								
<u>PROGRAM NAME</u>								
OFFICE OF DEFENSE PROGRAMS, DEPARTMENT OF ENERGY								
DIRECT FROM:								
OFFICE OF DEFENSE PROGRAMS, DEPARTMENT OF ENERGY					FAA	81.110	3,503,095	1,058,176
National Resource Center for Plutonium							-----	-----
SUBTOTAL DIRECT FROM:							3,503,095	1,058,176
							-----	-----
SUBTOTAL OFFICE OF DEFENSE PROGRAMS, DEPARTMENT OF ENERGY							3,503,095	1,058,176
OFFICE OF ENERGY EFFICIENCY AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY								
DIRECT FROM:								
OFFICE OF ENERGY EFFICIENCY AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY								
State Energy Program					EFA	81.041	491,034	0
State Energy Program					GHE	81.041	10,990	0
State Energy Program					GJG	81.041	7,791	0
Weatherization Assistance for Low-Income Persons					EFA	81.042	2,850,646	0
SUBTOTAL DIRECT FROM:							-----	-----
							3,360,461	0
PASS-THROUGH PROGRAMS FROM:								
TUFTS UNIVERSITY								
Conservation Research & Development					GFB	81.086 / 81.SUB/FG02-98ER62665	57,815	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							-----	-----
							57,815	0
SUBTOTAL OFFICE OF ENERGY EFFICIENCY AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY							-----	-----
							3,418,276	0
OFFICE OF ENERGY EFFICIENCY CONSERVATION AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY								
PASS-THROUGH PROGRAMS FROM:								
NAT'L RENEW. ENERGY LAB								
Renewable Energy Research & Development					GFB	81.087 / 81.AXE-7-17070-01	4	0
Renewable Energy Research & Development					GFB	81.087 / 81.KAK-6-16810-04	32,844	0
Renewable Energy Research & Development					GFB	81.087 / 81.KAK-6-16810-06	18,584	0
Renewable Energy Research & Development					GFB	81.087 / 81.KAK-6-16810-07	(1)	0
Renewable Energy Research & Development					GFB	81.087 / 81.XAD-7-17622-01	(14,375)	0
Renewable Energy Research & Development					GFB	81.087 / 81.XAM-7-17202-01	131,139	0
Renewable Energy Research & Development					GFB	81.087 / 81.XCD-5-15196-01	(16)	0
Renewable Energy Research & Development					GFB	81.087 / 81.XCL-8-18064-01	61,667	0
NAT'L RENEWABLE ENERGY								
Renewable Energy Research & Development					GFB	81.087 / 81.162658	3,316	0
NATIONAL RENEWABLE ENERGY								
Renewable Energy Research & Development					GFB	81.087 / 81.AXE-7-17070-01	(993)	0
Renewable Energy Research & Development					GFB	81.087 / 81.NREL-OCG1001B	3,249	0
Renewable Energy Research & Development					GFB	81.087 / 81.XCX-8-17222-01	25,443	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							-----	-----
							260,861	0
SUBTOTAL OFFICE OF ENERGY EFFICIENCY CONSERVATION AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY							-----	-----
							260,861	0
OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY								
DIRECT FROM:								
OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY								
University-Laboratory Cooperative Program					GGB	81.004	2,626,370	25,356
Office of Science Financial Assistance Program					GFB	81.049	7,794	0
Office of Science Financial Assistance Program					GGB	81.049	225,435	0
Office of Science Financial Assistance Program					PAA	81.049	0	20,000
SUBTOTAL DIRECT FROM:							-----	-----
							2,859,599	45,356
PASS-THROUGH PROGRAMS FROM:								
BATTELLE MEMORIAL INST.								
Office of Science Financial Assistance Program					GFB	81.049 / 81.353698-A05	471	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH  
INDICATOR

STATE<sup>1</sup>  
AGENCY

CFDA / OTHER ID NUMBER

DIRECT  
EXPENDITURES

PASSED TO  
SUBRECIPIENTS

Battelle Memorial Institute		GGB	81.004 / 81.353801-A05	14,668	0
University-Laboratory Cooperative Program					
COLORADO ADVANCED TECH		GFB	81.004 / 81.98009	(1,969)	0
University-Laboratory Cooperative Program					
DynCorp of Colorado, Inc.		GGB	81.004 / 81.DC706706DC9 AMEND 001	1,873	0
University-Laboratory Cooperative Program					
FERMI NAT'L ACCEL CO.		GFB	81.049 / 81.521463	6,025	0
Office of Science Financial Assistance Program					
INDIANA UNIVERSITY		GFB	81.004 / 81.10807-0234	48,819	88,323
University-Laboratory Cooperative Program					
Iowa State University		GGB	81.004 / 81.PO # A4-3017	219	0
University-Laboratory Cooperative Program					
Kaiser - Hill Company, L.L.C.		GGB	81.004 / 81.KH 800211 1MB1 MOD 01	18,711	0
University-Laboratory Cooperative Program					
LAWRENCE LIVERMORE		GFB	81.049 / 81.B347880	283,045	0
Office of Science Financial Assistance Program		GFB	81.049 / 81.B501666	14,581	0
Office of Science Financial Assistance Program					
LAWRENCE LIVERMORE LAB		GFB	81.049 / 81.B334420	293	0
Office of Science Financial Assistance Program					
Lockheed Corporation *		GGB	81.004 / 81.55Y-JDJ62C	(110)	0
University-Laboratory Cooperative Program					
Lockheed Martin Energy Systems, Inc. *		GGB	81.004 / 81.SUBC# 19X-SJ966C MOD	82,198	0
University-Laboratory Cooperative Program					
MARTIN MARIETTA		GFB	81.049 / 81.19X-SP530V	(287)	0
Office of Science Financial Assistance Program					
Martin Marietta Corporation		GGB	81.004 / 81.19X-SM842V MOD 3	4	0
University-Laboratory Cooperative Program					
Michigan State University		GGB	81.004 / 81. 613	107,476	0
University-Laboratory Cooperative Program					
Midwest Research Institute - NREL		GGB	81.004 / 81.KAK-8-17685-01-8-1768	22,755	0
University-Laboratory Cooperative Program		GGB	81.004 / 81.KAK-8-17685-02 MOD 2	29,859	0
University-Laboratory Cooperative Program		GGB	81.004 / 81.KAK-8-17685-04	34,077	0
University-Laboratory Cooperative Program		GGB	81.004 / 81.XAK-8-18802-01	46,736	0
University-Laboratory Cooperative Program		GGB	81.004 / 81.XAX-4-14000-01 MOD. #	(294)	0
University-Laboratory Cooperative Program		GGB	81.004 / 81.XCV-7-16620-02 MOD 2	27,627	28,062
NAT'L RENEW ENERGY		GFB	81.049 / 81.KAK-6-16810-14	1,518	0
Office of Science Financial Assistance Program					
NAT'L RENEW. ENERGY LAB		GFB	81.049 / 81.HW-1-11020-1	(3)	0
Office of Science Financial Assistance Program		GFB	81.049 / 81.KAK-6-16810-01	1,053	0
Office of Science Financial Assistance Program		GFB	81.049 / 81.KAK-6-16810-02	30,583	0
Office of Science Financial Assistance Program		GFB	81.049 / 81.KAK-6-16810-05	1,171	0
Office of Science Financial Assistance Program		GFB	81.049 / 81.KAK-6-16810-08	2,221	0
Office of Science Financial Assistance Program		GFB	81.049 / 81.KAK-6-16810-09	17,792	0
Office of Science Financial Assistance Program		GFB	81.049 / 81.KAK-6-16810-10	13,351	0
Office of Science Financial Assistance Program		GFB	81.049 / 81.KAK-6-16810-12	19,258	0
Office of Science Financial Assistance Program		GFB	81.049 / 81.KAK-8-16810-11	26,924	0
Office of Science Financial Assistance Program		GFB	81.049 / 81.NREL-OCG10018	2,954	0
NAT'L RENEWABLE ENERGY		GFB	81.049 / 81.KAK-6-16810-13	17,578	0
Office of Science Financial Assistance Program		GFB	81.049 / 81.KCE-8-16810-14	20,607	0
Office of Science Financial Assistance Program		GFB	81.049 / 81.XAK-8-18687-01	52,576	0
NATIONAL RENEW. ENERGY		GFB	81.049 / 81.XCD-5-15144-01	818	0
Office of Science Financial Assistance Program					
OAK RIDGE ASSOC. UNIV		GFB	81.049 / 81.ORAU OCG-0808B	142	0
Office of Science Financial Assistance Program					
OAK RIDGE ASSOC. UNIV.		GJD	81.049 / 81.UNKNOWN	52,588	0
Office of Science Financial Assistance Program					
Oak Ridge Associated Universities		GGB	81.004	25,193	0
University-Laboratory Cooperative Program		GGB	81.049 / 81.CK397,14516,25722,716	(14)	0
Office of Science Financial Assistance Program					
PENN STATE		GFB	81.049 / 81.CU-TPSU-UC-0000-934	(76)	0
Office of Science Financial Assistance Program					
Powerlight Corporation		GFB	81.004	53,767	0
University-Laboratory Cooperative Program					

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH  
INDICATOR

STATE<sup>1</sup>  
AGENCY

CFDA / OTHER ID NUMBER

DIRECT  
EXPENDITURES

PASSED TO  
SUBRECIPIENTS

ROCKY FLATS LOCAL						
Office of Science Financial Assistance Program		GFB	81.049 / 81.1296.50.1717B	697	0	
SANDIA NAT'L LAB						
Office of Science Financial Assistance Program		GFB	81.049 / 81.AS-5666	101,077	0	
Office of Science Financial Assistance Program		GFB	81.049 / 81.AS-9991	88,226	0	
Office of Science Financial Assistance Program		GFB	81.049 / 81.AY-0642	25,986	0	
Office of Science Financial Assistance Program		GFB	81.049 / 81.BA-0375	7,982	0	
Office of Science Financial Assistance Program		GFB	81.049 / 81.BB-3210	597	0	
Office of Science Financial Assistance Program		GFB	81.049 / 81.BC-6501	24,860	0	
Office of Science Financial Assistance Program		GFB	81.049 / 81.BD-7692	24,748	0	
Office of Science Financial Assistance Program		GFB	81.049 / 81.BF-3574	13,991	0	
SANDIA NAT'L LAB.						
Office of Science Financial Assistance Program		GFB	81.049 / 81.BB-2621	97,153	0	
STANFORD UNIVERSITY						
University-Laboratory Cooperative Program		GFD	81.004 / 81.PRO690	22,206	0	
Sandia Corporation/Sandia National Lab.						
University-Laboratory Cooperative Program		GGB	81.004 / 81.AW-7803 AMEND #2	37,506	0	
University-Laboratory Cooperative Program		GGB	81.004 / 81.LC-3449 AMD. NO. 7	62,389	0	
TULANE UNIVERSITY						
Office of Science Financial Assistance Program		GFB	81.049 / 81.TUL-020-94/95	719	0	
Office of Science Financial Assistance Program		GFB	81.049 / 81.TUL-032-95/96	20,300	0	
Tulane University						
University-Laboratory Cooperative Program		GGB	81.004 / 81.TUL-045-96/97	39,722	0	
University-Laboratory Cooperative Program		GGB	81.004 / 81.TUL-062-98/99	4,340	0	
U. S. Enrichment Corporation						
University-Laboratory Cooperative Program		GGB	81.004 / 81.USECHO-95-C-0129, MOD0	40,011	0	
UCAR-NCAR-Nat Ctr for Atmospheric Res						
University-Laboratory Cooperative Program		GGB	81.004 / 81.UCAR SR98-96755 MOD	34,077	0	
Univ California-Lawrence Berkeley Lab						
University-Laboratory Cooperative Program		GGB	81.004 / 81. 6450	350,839	0	
Univ Chicago/Argonne Univ Assoc-Argn Lab						
University-Laboratory Cooperative Program		GGB	81.004 / 81. 981982	262,935	0	
Univ. California-Los Alamos National Lab						
University-Laboratory Cooperative Program		GGB	81.004 / 81.E12260017-3C MOD 02	173,042	0	
University-Laboratory Cooperative Program		GGB	81.004 / 81.E38240018-8F	19,060	0	
University-Laboratory Cooperative Program		GGB	81.004 / 81.F9191-0019-2G	379	0	
University City Science Center						
University-Laboratory Cooperative Program		GGB	81.004 / 81.DE-FC01-97EE41319	163,011	0	
University of California at Davis						
University-Laboratory Cooperative Program		GGB	81.004 / 81.92RA0294-UOC	15,555	0	
University-Laboratory Cooperative Program		GGB	81.004 / 81.92RA0294-UOC2	15,048	0	
University-Laboratory Cooperative Program		GGB	81.004 / 81.W/GEC 97-007-CSU	9,602	0	
University of Georgia						
University-Laboratory Cooperative Program		GGB	81.004 / 81.RR267-055/4891744 MOD	59,653	0	
University-Laboratory Cooperative Program		GGB	81.004 / 81.RR267-055/4895914 MOD	147,303	0	
University-Laboratory Cooperative Program		GGB	81.004 / 81.RR267-055/5912804 MOD	25,459	0	
University-Laboratory Cooperative Program		GGB	81.004 / 81.RR267-078/4891274 MO	8,959	0	
University-Laboratory Cooperative Program		GGB	81.004 / 81.RR267-078/4891274 MOD	15	0	
University of Minnesota						
University-Laboratory Cooperative Program		GGB	81.004 / 81.M4166262101 AMEND A00	28,602	0	
University of Nebraska						
University-Laboratory Cooperative Program		GGB	81.004 / 81.LWT 62-123-06516 AMD	17,410	18,085	
University-Laboratory Cooperative Program		GGB	81.004 / 81.LWT 62-123-06517 AMD	(2,726)	0	
University-Laboratory Cooperative Program		GGB	81.004 / 81.LWT 62-123-06533	37,764	0	
WEISS ASSOC.						
Office of Science Financial Assistance Program		GFB	81.049 / 81.40-0223-22	(824)	0	
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				3,054,451	134,470	
SUBTOTAL OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY				5,914,050	179,826	
OFFICE OF ENVIRONMENTAL MANAGEMENT, DEPARTMENT OF ENERGY						
DIRECT FROM:						
OFFICE OF ENVIRONMENTAL MANAGEMENT, DEPARTMENT OF ENERGY						
Technology Development for Environmental Management		FAA	81.104	235,349	0	

1 - See Note 5 for a listing of State agency codes and agency names.



**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

**PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)**

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
SUBTOTAL DIRECT FROM:							235,349	0
PASS-THROUGH PROGRAMS FROM:								
BATTELLE MEMORIAL INST.								
Technology Development for Environmental Management					GFB	81.104 / 81.354137-A05	18,685	0
UNIV. OF CA @ DAVIS								
Technology Development for Environmental Management					GFB	81.104 / 81.W/GEC94-023A	34,186	0
UNIV. OF CA AT DAVIS								
Technology Development for Environmental Management					GFB	81.104 / 81.92RA0294-UOC-01	45,467	0
Western Governors Assn.								
Technology Development for Environmental Management					FAA	81.104 / 81.30355-5	6,357	0
Technology Development for Environmental Management					FAA	81.104 / 81.30355-6	117	0
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States & Tribal Concerns, Proposed Solutio					FAA	81.106 / 81.2611	152,712	0
Transport of Transuranic Wastes to the Waste Isolation Pilot Plant: States & Tribal Concerns, Proposed Solutio					FAA	81.106 / 81.30-306-E	5,756	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							263,280	0
SUBTOTAL OFFICE OF ENVIRONMENTAL MANAGEMENT, DEPARTMENT OF ENERGY							498,629	0
SUBTOTAL DEPARTMENT OF ENERGY							20,062,624	1,329,705
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UNITED STATES INFORMATION AGENCY								
UNITED STATES INFORMATION AGENCY								
DIRECT FROM:								
UNITED STATES INFORMATION AGENCY								
Educational Exchange: Graduate Students					GFB	82.001	8,857	0
Educational Exchange: Graduate Students					GGB	82.001	8,460	0
International Visitors Program					GGB	82.004	209,253	0
Professional Development: International Educators/Administrators					GHC	82.009	340	0
SUBTOTAL DIRECT FROM:							226,910	0
PASS-THROUGH PROGRAMS FROM:								
NAFSA ASSOCIATION OF INTERNATIONAL EDUCATORS								
PAVE					GFD	82.202 939 3128	2,867	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							2,867	0
SUBTOTAL UNITED STATES INFORMATION AGENCY							229,777	0
SUBTOTAL UNITED STATES INFORMATION AGENCY							229,777	0
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FEDERAL EMERGENCY MANAGEMENT AGENCY								
EMERGENCY MANAGEMENT INSTITUTE, PREPAREDNESS, TRAINING AND EXERCISES, FEDERAL EMERGENCY MANAGEMENT AGENCY								
DIRECT FROM:								
EMERGENCY MANAGEMENT INSTITUTE, PREPAREDNESS, TRAINING AND EXERCISES, FEDERAL EMERGENCY MANAGEMENT AGENCY								
Hazardous Materials Training Program for Implementation of the Superfund Amendment and Reauthorization Act (SA					NAA	83.011	42,652	8,499
SUBTOTAL DIRECT FROM:							42,652	8,499
PASS-THROUGH PROGRAMS FROM:								
COLORADO STATE FOREST SERVICE								
Emergency Management Institute: Training Assistance					GFD	83.527 / 83.1198.70.072D	4,790	0
ST. DAM SAFETY OFFICERS								
STATE DAM SAFETY					PEA	83. UNKNOWN	20,532	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							25,322	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME				NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL EMERGENCY MANAGEMENT INSTITUTE, PREPAREDNESS, TRAINING AND EXERCISES, FEDERAL EMERGENCY MANAGEMENT AGENCY							67,974	8,499
FEDERAL EMERGENCY MANAGEMENT AGENCY								
PASS-THROUGH PROGRAMS FROM:								
Pueblo County, CO								
Joint Info. Center					GGJ	83. UNKNOWN	43,082	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							43,082	0
SUBTOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY							43,082	0
MITIGATION DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY								
DIRECT FROM:								
MITIGATION DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY								
Community Assistance Program: State Support Services Element (CAP-SSSE)					NAA	83. 105	130,711	0
Mitigation Assistance Program					NAA	83. 535	102,130	53,579
Flood Mitigation Assistance					NAA	83. 536	11,845	0
Project Impact: Building Disaster Resistant Communities					NAA	83. 551	24,861	4,500
SUBTOTAL DIRECT FROM:							269,547	58,079
SUBTOTAL MITIGATION DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY							269,547	58,079
PREPAREDNESS, TRAINING AND EXERCISES DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY								
DIRECT FROM:								
PREPAREDNESS, TRAINING AND EXERCISES DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY								
State Disaster Preparedness Grants					NAA	83. 505	30,641	42,807
Emergency Management: State and Local Assistance					NAA	83. 534	833,421	878,218
SUBTOTAL DIRECT FROM:							864,062	921,025
SUBTOTAL PREPAREDNESS, TRAINING AND EXERCISES DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY							864,062	921,025
PROGRAM IMPLEMENTATION DIVISION, MITIGATION DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY								
DIRECT FROM:								
PROGRAM IMPLEMENTATION DIVISION, MITIGATION DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY								
Hazard Mitigation Grant					NAA	83. 548	0	161,707
SUBTOTAL DIRECT FROM:							0	161,707
SUBTOTAL PROGRAM IMPLEMENTATION DIVISION, MITIGATION DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY							0	161,707
RESPONSE AND RECOVERY DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY								
DIRECT FROM:								
RESPONSE AND RECOVERY DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY								
Individual and Family Grants					IHA	83. 543	27,020	540,397
Public Assistance Grants					NAA	83. 544	287,358	1,117,482
SUBTOTAL DIRECT FROM:							314,378	1,657,879
SUBTOTAL RESPONSE AND RECOVERY DIRECTORATE, FEDERAL EMERGENCY MANAGEMENT AGENCY							314,378	1,657,879
UNITED STATES FIRE ADMINISTRATION, FEDERAL EMERGENCY MANAGEMENT AGENCY								
DIRECT FROM:								
UNITED STATES FIRE ADMINISTRATION, FEDERAL EMERGENCY MANAGEMENT AGENCY								
First Responder Counter-Terrorism Training Assistance					NAA	83. 547	35,787	0
First Responder Counter-Terrorism Training Assistance					RAA	83. 547	22,266	0
Chemical Stockpile and Emergency Preparedness Program					NAA	83. 549	532,051	378,582

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u> MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME				NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL DIRECT FROM:							590,104	378,582
SUBTOTAL UNITED STATES FIRE ADMINISTRATION, FEDERAL EMERGENCY MANAGEMENT AGENCY							590,104	378,582
SUBTOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY							2,149,147	3,185,771
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DEPARTMENT OF EDUCATION								
ASSISTANT SECRETARY FOR EDUCATION RESEARCH, STATISTICS, AND IMPROVEMENT, DEPARTMENT OF EDUCATION								
PASS-THROUGH PROGRAMS FROM:								
University of Minnesota Technology Innovation Challenge Grants					GGB	84.303 / 84.H158620002-96	(2,945)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							(2,945)	0
SUBTOTAL ASSISTANT SECRETARY FOR EDUCATION RESEARCH, STATISTICS, AND IMPROVEMENT, DEPARTMENT OF EDUCATION							(2,945)	0
DEPARTMENT OF EDUCATION								
DIRECT FROM:								
DEPARTMENT OF EDUCATION								
Unclassified Grants and Contracts					DAA	84.000	27,925	0
National Writing Project Model					GKA	84.928 / 84.CONTRACT #97-C001	12,029	0
Sys Chg Proj to Expand Emp Opp for Individuals with Mental or Physical Disabilities					GFE	84.989	68,877	17,513
PARTNERSHIP SCHOOL TEACHER					GKA	84.PROJECT #97454-2	2,600	0
FFELP					GGJ	84.UNKNOWN	748,348	0
SUBTOTAL DIRECT FROM:							859,779	17,513
PASS-THROUGH PROGRAMS FROM:								
CORRA								
CHILD CARE					GJM	84.UNKNOWN	15,684	0
FPFS					GJM	84.UNKNOWN	15,900	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							31,584	0
SUBTOTAL DEPARTMENT OF EDUCATION							891,363	17,513
OFFICE OF ASSISTANT SECRETARY FOR EDUCATIONAL RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION								
DIRECT FROM:								
OFFICE OF ASSISTANT SECRETARY FOR EDUCATIONAL RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION								
Fund for the Improvement of Education					DAA	84.215	67,850	58,333
SUBTOTAL DIRECT FROM:							67,850	58,333
PASS-THROUGH PROGRAMS FROM:								
CALIFORNIA STATE U LONG BEACH FOUNDATION								
Regional Technical Support and Professional Development Consortia					DAA	84.302 / 84.GGC07176196	9,069	0
COUNCIL OF CHIEF STATE SCHOOL OFFICE								
Fund for the Improvement of Education					DAA	84.215 / 84.R215U60011-98	35	33,124
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							9,104	33,124
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR EDUCATIONAL RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION							76,954	91,457
OFFICE OF ASSISTANT SECRETARY FOR ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION								
DIRECT FROM:								
OFFICE OF ASSISTANT SECRETARY FOR ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION								
Civil Rights Training and Advisory Services					GHD	84.004	646,697	0
Advanced Placement Incentive Program					DAA	84.330	0	1,426

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH  
INDICATOR

STATE<sup>1</sup>  
AGENCY

CFDA / OTHER ID NUMBER

DIRECT  
EXPENDITURES

PASSED TO  
SUBRECIPIENTS

SUBTOTAL DIRECT FROM:

SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION

OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

DIRECT FROM:

OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

International: Overseas: Group Projects Abroad

International: Overseas: Group Projects Abroad

Higher Education: Institutional Aid

Higher Education: Institutional Aid

Higher Education: Institutional Aid

Higher Education: Institutional Aid

Federal Perkins Loan Cancellations

Federal Perkins Loan Cancellations

Federal Perkins Loan Cancellations

Federal Perkins Loan Cancellations

Federal Perkins Loan Cancellations

Federal Perkins Loan Cancellations

Federal Perkins Loan Cancellations

TRIO: Student Support Services

TRIO: Student Support Services

TRIO: Student Support Services

TRIO: Student Support Services

TRIO: Student Support Services

TRIO: Student Support Services

TRIO: Student Support Services

TRIO: Student Support Services

TRIO: Student Support Services

TRIO: Student Support Services

TRIO: Student Support Services

TRIO: Talent Search

TRIO: Talent Search

TRIO: Talent Search

TRIO: Talent Search

TRIO: Talent Search

TRIO: Upward Bound

TRIO: Upward Bound

TRIO: Upward Bound

TRIO: Upward Bound

TRIO: Upward Bound

TRIO: Upward Bound

TRIO: Upward Bound

TRIO: Educational Opportunity Centers

TRIO: Educational Opportunity Centers

TRIO: Educational Opportunity Centers

Leveraging Educational Assistance Partnership

Leveraging Educational Assistance Partnership

Leveraging Educational Assistance Partnership

Fund for the Improvement of Postsecondary Education

Fund for the Improvement of Postsecondary Education

Fund for the Improvement of Postsecondary Education

Fund for the Improvement of Postsecondary Education

Fund for the Improvement of Postsecondary Education

College Housing and Academic Facilities Loans

College Housing and Academic Facilities Loans

Byrd Honors Scholarships

Graduate Assistance in Areas of National Need

Graduate Assistance in Areas of National Need

McNair Post-Baccalaureate Achievement

McNair Post-Baccalaureate Achievement

McNair Post-Baccalaureate Achievement

Centers for International Business Education

GHD	84.021
GJJ	84.021
GHD	84.031
GJD	84.031
GJK	84.031
GJM	84.031
GGB	84.037
GGH	84.037
GGJ	84.037
GHC	84.037
GJM	84.037
GKA	84.037
GLA	84.037
GFB	84.042
GFD	84.042
GGB	84.042
GGH	84.042
GGJ	84.042
GHD	84.042
GJD	84.042
GJF	84.042
GJK	84.042
GJM	84.042
GJR	84.042
GKA	84.042
GGB	84.044
GGH	84.044
GHB	84.044
GJD	84.044
GJM	84.044
GFB	84.047
GGB	84.047
GGJ	84.047
GHB	84.047
GHD	84.047
GJK	84.047
GJM	84.047
GKA	84.047
GGB	84.066
GGJ	84.066
GJD	84.066
GAA	84.069
GHC	84.069
GLA	84.069
GFB	84.116
GFE	84.116
GGB	84.116
GJA	84.116
GJE	84.116
GGB	84.142
GKA	84.142
DAA	84.185
GFB	84.200
GGB	84.200
GFB	84.217
GGB	84.217
GKA	84.217
GFD	84.220

646,697	1,426
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646,697	1,426
4,024	0
52,000	0
126,262	0
214,180	0
166,787	0
241,753	0
23,184	0
22,417	0
160,543	0
5,095	0
2,276	0
68,159	0
2,518	0
202,524	0
161,225	0
229,176	0
201,105	0
200,019	0
179,698	0
190,413	0
147,741	0
217,982	0
222,284	0
188,869	0
204,011	0
268,036	0
195,120	0
221,365	0
185,518	0
204,166	0
668,814	0
411,602	0
330,418	0
318,327	0
546,312	0
224,790	0
499,693	0
224,873	0
343,022	0
320,664	0
471,064	0
337,912	0
12,005	0
9,425	0
103,550	0
61,622	0
45,653	0
70,167	0
(5,577)	0
97,384	0
50,536	0
0	495,477
135,035	0
239,593	0
174,965	0
205,429	0
204,042	0
278,662	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
Urban Community Service					GFD	84. 252	133,955	0
Demonstration Projects to Ensure Students With Disabilities Receive a Higher Education					GJB	84. 333	98,259	0
SUBTOTAL DIRECT FROM:							11,120,646	495,477
PASS-THROUGH PROGRAMS FROM:								
NAT'L ACAD. OF EDUC.								
Faculty Development Fellowship					GFB	84. 271 / 84. NAE-OCG3025	36,537	0
Faculty Development Fellowship					GFB	84. 271 / 84. NAE-OCG4106B	6,792	0
PRAIRIE VIEW RESEARCH FDN.								
Fund for the Improvement of Postsecondary Education					GFD	84. 116 / 84. RF437521	40,670	0
Temple Univ.								
Fund for the Improvement of Postsecondary Education					GGJ	84. 116	910	0
UNIVERSITY OF ARIZONA								
Fund for the Improvement of Postsecondary Education					GFD	84. 116 / 84. P423547	3,683	0
UNIVERSITY OF MINN.								
Fund for the Improvement of Postsecondary Education					GFB	84. 116 / 84. S4758040101	(769)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							87,823	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION							11,208,469	495,477
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION								
DIRECT FROM:								
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION								
Rehabilitation Services: Vocational Rehabilitation Grants to States					IHA	84. 126	19,605,585	7,066,341
Rehabilitation Services: Service Projects					IHA	84. 128	252,809	0
Rehabilitation Long-Term Training					GKA	84. 129	420,309	0
National Institute on Disability and Rehabilitation Research					GFE	84. 133	85,975	11,756
Independent Living: State Grants					IHA	84. 169	151,325	153,339
Supported Employment Services for Individuals with Severe Disabilities					IHA	84. 187	609,746	0
Assistive Technology					GFE	84. 224	325,163	102,709
Rehabilitation Services Demonstration and Training: Special Demonstartion Program					GGB	84. 235	192,019	0
Rehabilitation Training: Continuing Education					GKA	84. 264	346,537	0
Rehabilitation Training: State Vocational Rehabilitation Unit In-Service Training					IHA	84. 265	76,028	0
SUBTOTAL DIRECT FROM:							22,065,496	7,334,145
PASS-THROUGH PROGRAMS FROM:								
CRAIG HOSPITAL								
National Institute on Disability and Rehabilitation Research					GFE	84. 133 / 84. CRAIG P015658	(1,381)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							(1,381)	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION							22,064,115	7,334,145
OFFICE OF ASSISTANT SECRETARY FOR VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION								
DIRECT FROM:								
OFFICE OF ASSISTANT SECRETARY FOR VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION								
Vocational Education: Basic Grants to States					GJA	84. 048	14,735,917	0
SUBTOTAL DIRECT FROM:							14,735,917	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION							14,735,917	0
OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION								
DIRECT FROM:								
OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION								
Immigrant Education					DAA	84. 162	14,370	1,371,585
Bilingual Education Support Services					DAA	84. 194	107,758	6,432
Bilingual Education: Professional Development					GFB	84. 195	323,105	0
Bilingual Education: Professional Development					GKA	84. 195	96,850	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>				<u>NONCASH</u>	<u>STATE<sup>1</sup></u>	<u>CFDA / OTHER ID NUMBER</u>	<u>DIRECT</u>	<u>PASSED TO</u>
<u>MAJOR SUBDIVISION OF FEDERAL AGENCY</u>				<u>INDICATOR</u>	<u>AGENCY</u>		<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
<u>SOURCE TYPE (DIRECT OR PASS-THROUGH)</u>								
<u>ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)</u>								
<u>PROGRAM NAME</u>								
SUBTOTAL DIRECT FROM:							542,083	1,378,017
PASS-THROUGH PROGRAMS FROM:								
VANDERBILT UNIV.								
Bilingual Education				GFB	84.003 / 84.14299-54		89,839	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							89,839	0
SUBTOTAL OFFICE OF BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION							631,922	1,378,017
OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION								
PASS-THROUGH PROGRAMS FROM:								
SCHOOL DISTRICT #1								
National Institute on Early Childhood Development and Education				GJD	84.307 / 84.99 02486		23,406	0
UNIV. OF CA @ LA								
Educational Research and Development				GFB	84.117 / 84.0070 G 7B419		19	0
Educational Research and Development				GFB	84.117 / 84.0070-G-7B419		154,450	0
Educational Research and Development				GFB	84.117 / 84.0070G7B419		(5,139)	0
Educational Research and Development				GFB	84.117 / 84.UCLA 0070 G29333		353	0
National Institute on Student Achievement, Curriculum, and Assessment				GFB	84.305 / 84.UCLA 0070 G 39658		1,113	0
UNIV. OF CA @ SANTA CRUZ								
National Institute on the Education of At-Risk Students				GFB	84.306 / 84.SC96243-L		62,051	0
National Institute on the Education of At-Risk Students				GFB	84.306 / 84.SC96243-U		56,027	0
UNIVERSITY OF NORTH CAROLINA								
National Institute on Early Childhood Development and Education				GFE	84.307 / 84.R307A60004-97		15,918	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							308,198	0
SUBTOTAL OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION							308,198	0
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION								
DIRECT FROM:								
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION								
Title I Grants to Local Educational Agencies				DAA	84.010		894,939	67,943,125
Migrant Education: Basic State Grant Program				DAA	84.011		582,231	3,718,231
Title I Program for Neglected and Delinquent Children				DAA	84.013		0	472,832
Follow Through				GFB	84.014		(1,573)	0
Migrant Education: High School Equivalency Program				GFB	84.141		438,038	0
Safe and Drug-Free Schools: State Grants				DAA	84.186		358,986	4,696,231
Safe and Drug-Free Schools: State Grants				NAA	84.186		437,895	868,795
Education for Homeless Children and Youth				DAA	84.196		44,410	166,575
Even Start: State Educational Agencies				DAA	84.213		50,777	1,144,810
Even Start: Migrant Education				DAA	84.214		0	152,243
Capital Expenses				DAA	84.216		0	6,475
Goals 2000: State and Local Education Systemic Improvement Grants				DAA	84.276		380,904	5,173,036
Eisenhower Professional Development State Grants				DAA	84.281		175,976	3,076,697
Eisenhower Professional Development State Grants				GAA	84.281		379,682	0
Charter Schools				DAA	84.282		110,827	2,206,095
Innovative Education Program Strategies				DAA	84.298		680,774	3,924,793
Goals 2000: Parental Assistance Program				KAA	84.310		14,668	0
Technology Literacy Challenge Fund Grants				DAA	84.318		205,314	3,282,750
Comprehensive School Reform Demonstration				DAA	84.332		4,169	180,022
SUBTOTAL DIRECT FROM:							4,758,017	97,012,710
PASS-THROUGH PROGRAMS FROM:								
ADAMS COUNTY								
School to Work Opportunities, Urban/Rural Opportunities Grant				GJD	84.278 / 84.V278D60048		111,555	0
BENNETT SCHOOL DISTRICT 29J								
Goals 2000: State and Local Education Systemic Improvement Grants				GFD	84.276 / 84.303 866 6675		43,720	0
CORRA								
Goals 2000: Parental Assistance Program				GJD	84.310 / 84.SDA#10		18,694	0
EDUCATION DEVELOP CTR GRANT								
Safe and Drug-Free Schools and Communities: National Programs				GKA	84.184		8,976	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>				<u>NONCASH</u>	<u>STATE<sup>1</sup></u>	<u>CFDA / OTHER ID NUMBER</u>	<u>DIRECT</u>	<u>PASSED TO</u>
<u>MAJOR SUBDIVISION OF FEDERAL AGENCY</u>				<u>INDICATOR</u>	<u>AGENCY</u>		<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
<u>SOURCE TYPE (DIRECT OR PASS-THROUGH)</u>								
<u>ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)</u>								
<u>PROGRAM NAME</u>								
Pueblo Sch. Dist. 60					GGJ	84.282	24,127	0
Charter Schools								
The Krell Institute					GGB	84.281	8,387	0
Eisenhower Professional Development State Grants								
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							215,459	0
SUBTOTAL OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION							4,973,476	97,012,710
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION								
DIRECT FROM:								
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION								
Special Education: Innovation and Development					GGB	84.023	61,735	0
Early Education for Children with Disabilities					GFB	84.024	(19)	0
Early Education for Children with Disabilities					GFE	84.024	190,772	22,963
Services for Children with Deaf-Blindness					DAA	84.025	112,289	21,885
Special Education: Grants to States					DAA	84.027	2,945,732	39,732,200
Special Education: Grants to States					GJE	84.027	474,665	0
Special Education: Personnel Development and Parent Training					DAA	84.029	117,729	10,248
Special Education: Personnel Development and Parent Training					GFB	84.029	383,352	26,028
Special Education: Personnel Development and Parent Training					GFD	84.029	591,986	6,800
Special Education: Personnel Development and Parent Training					GFE	84.029	210,810	(9,265)
Special Education: Personnel Development and Parent Training					GJE	84.029	213,448	0
Special Education: Personnel Development and Parent Training					GKA	84.029	670,532	0
Special Education: Postsecondary Education Programs for Persons with Disabilities					GGB	84.078	93,425	0
Special Education: Program for Severely Disabled Children					DAA	84.086	194,700	10,639
Special Education: Program for Severely Disabled Children					GFC	84.086	155,202	0
Special Education: Program for Severely Disabled Children					GFD	84.086	212,677	0
Training Interpreters for Individuals who are Deaf and Individuals who are Deaf-Blind					GJE	84.160	175,220	0
Special Education: Preschool Grants					DAA	84.173	299,446	4,667,898
Rehabilitation Services: Independent Living Services for Older Individuals Who are Blind					IHA	84.177	236,558	0
Special Education: Grants for Infants and Families with Disabilities					DAA	84.181	760,084	3,977,076
Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities					GFD	84.324	73,652	0
Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities					GFE	84.324	47,835	0
Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities					GGB	84.324	95,854	0
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities					GFB	84.325	80,599	0
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities					GFD	84.325	55,326	0
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities					GFE	84.325	283,607	0
SUBTOTAL DIRECT FROM:							8,737,216	48,466,472
PASS-THROUGH PROGRAMS FROM:								
ALLEGHENY UNIVERSITY OF HEALTH SCIENCES								
Special Education: Innovation and Development					GFD	84.023 / 84.41451607	18,007	0
CHILDRENS HOSPITAL								
Special Education: Program for Severely Disabled Children					GFE	84.086 / 84.TCH 97-CO	50,638	0
Special Education: Program for Severely Disabled Children					GFE	84.086 / 84.TCH PN9605-001	(633)	0
UNIV. OF UTAH								
Special Education: Personnel Development and Parent Training					GFC	84.029 / 84.PROJECT #1025	10,949	0
UNIV. OF VA.								
Special Education: Innovation and Development					GFB	84.023 / 84.5-34232	13,175	0
UNIVERSITY OF DENVER								
Special Education: Personnel Development and Parent Training					GFE	84.029 / 84.DU H029D50027-3	38,951	0
University of Minnesota								
Secondary Education and Transitional Services for Youth with Disabilities					GGB	84.158 / 84.98-178 PO E30390452	28,202	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							159,289	0
SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION							8,896,505	48,466,472
OFFICE OF THE DIRECTOR FOR BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION								
DIRECT FROM:								
OFFICE OF THE DIRECTOR FOR BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION								
Bilingual Education: Program Enhancement Grants					GFB	84.289	161,862	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
Bilingual Education: Program Enhancement Grants					GFD	84.289	151,961	0
Foreign Language Assistance					DAA	84.293	58,248	0
SUBTOTAL DIRECT FROM:							372,071	0
SUBTOTAL OFFICE OF THE DIRECTOR FOR BILINGUAL EDUCATION AND MINORITY LANGUAGES AFFAIRS, DEPARTMENT OF EDUCATION							372,071	0
OFFICE OF THE SECRETARY								
DIRECT FROM:								
OFFICE OF THE SECRETARY								
Public Library Services					DAA	84.034	2,379	22,158
Interlibrary Cooperation and Resource Sharing					DAA	84.035	1,018	4,434
Library Research and Demonstrations					GGJ	84.039	42,902	0
Harris Fellowships					GFB	84.094	19,062	0
SUBTOTAL DIRECT FROM:							65,361	26,592
SUBTOTAL OFFICE OF THE SECRETARY							65,361	26,592
OFFICE OF VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION								
DIRECT FROM:								
OFFICE OF VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION								
Adult Education: State Grant Program					DAA	84.002	489,715	2,509,888
National Vocational Education Research					GFD	84.051	695,394	409,880
Workplace Literacy Partnerships					GJA	84.198	66,062	0
Literacy Programs for Prisoners					CAA	84.255	123,777	0
Grants to States For Incarcerated Youth Offenders					CAA	84.331	78,567	0
ADULT LITERACY					JAA	84.UNKNOWN	40,304	0
SUBTOTAL DIRECT FROM:							1,493,819	2,919,768
PASS-THROUGH PROGRAMS FROM:								
Black Hills Spec. Svcs. Coop of S Dakota								
Adult Education: State Grant Program					GGB	84.002	1,891	0
University of Minnesota								
Adult Education: State Grant Program					GGB	84.002 / 84.PO #E3039045298	15,711	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							17,602	0
SUBTOTAL OFFICE OF VOCATIONAL AND ADULT EDUCATION, DEPARTMENT OF EDUCATION							1,511,421	2,919,768
SUBTOTAL DEPARTMENT OF EDUCATION							66,379,524	157,743,577
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NATIONAL ARCHIVES AND RECORDS ADMINISTRATION								
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION								
DIRECT FROM:								
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION								
National Historical Publications and Records Grants					AMA	89.003	8,518	0
SUBTOTAL DIRECT FROM:							8,518	0
SUBTOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION							8,518	0
SUBTOTAL NATIONAL ARCHIVES AND RECORDS ADMINISTRATION							8,518	0

1 - See Note 5 for a listing of State agency codes and agency names.



**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

**PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)**

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY			
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
DIRECT FROM:								
ADMINISTRATION FOR CHILDREN AND FAMILIES, ADMINISTRATION ON CHILDREN, YOUTH AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Family Preservation and Support Services					IHA	93.556	76,268	2,112,513
State Court Improvement Program					JAA	93.586	159,840	0
							-----	-----
SUBTOTAL DIRECT FROM:							236,108	2,112,513
PASS-THROUGH PROGRAMS FROM:								
CORRA								
Family Preservation and Support Services					GJD	93.556 / 93.SDA#10	22,661	0
							-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							22,661	0
							-----	-----
SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, ADMINISTRATION ON CHILDREN, YOUTH AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES							258,769	2,112,513
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Temporary Assistance for Needy Families (A) -					IHA	93.558	8,022,517	70,467,458
Assistance Payments (AFDC): Research					IHA	93.562	26,736	49,235
State Legalization Impact Assistance Grants (SLIAG)					IHA	93.565 / 93. Immigration Svcs	60	0
Low-Income Home Energy Assistance (LIHEAP)					IHA	93.568	473,363	14,326,940
Child Care and Development Block Grant (CCDBG)					IHA	93.575	11,640,604	23,896,885
Community-Based Family Resource and Support Grants					GNA	93.590	31,984	0
Child Care Mandatory and Matching Funds of the Child Care and Development Fund (A) -					IHA	93.596	611,522	15,833,545
Grants to States for Access and Visitation Programs (B) -					EAA	93.597	10,947	0
Head Start					EAA	93.600	77,044	0
Head Start					GGB	93.600	67,984	0
Head Start					GJH	93.600	4,902,573	0
Child Support Enforcement Demonstrations and Special Projects					IHA	93.601	11,695	11,280
Runaway and Homeless Youth					IHA	93.623	14,301	0
Developmental Disabilities Basic Support and Advocacy Grants					IHA	93.630	550,482	360,759
Developmental Disabilities University Affiliated Programs					GFE	93.632	270,321	0
Children's Justice Grants to States					IHA	93.643	129,517	0
Child Welfare Services: State Grants					IHA	93.645	0	3,985,263
Adoption Opportunities					IHA	93.652	358,000	228,661
Temporary Child Care and Crisis Nurseries					IHA	93.656	(9,053)	65,313
Foster Care: Title IV-E					IHA	93.658	8,745,157	33,011,443
Adoption Assistance					IHA	93.659	3,224,953	6,066,626
Social Services Block Grant					IHA	93.667	427,064	34,147,463
Child Abuse and Neglect State Grants					IHA	93.669	273,561	86,435
Child Abuse and Neglect Discretionary Activities					GFE	93.670	(4,729)	0
Child Abuse and Neglect Discretionary Activities					IHA	93.670	72,667	197,522
Family Violence Prevention and Services/Grants for Battered Women's Shelters: Grants to States and Indian Tri					IHA	93.671	80,324	689,412
Independent Living					IHA	93.674	186,611	666,219
							-----	-----
SUBTOTAL DIRECT FROM:							40,196,205	204,090,459
PASS-THROUGH PROGRAMS FROM:								
ABT ASSOCIATES INC								
Child Welfare Research and Demonstration					GFE	93.608 / 93.ABT 105-94-1925	113,493	0
ADAMS CO SOC SERVICES								
Child Care and Development Block Grant (CCDBG)					GJD	93.575 / 93.981HA01561	100,000	0
CHILDRENS HOSPITAL								
Welfare Reform Research, Evaluations and National Studies (B) -					GFE	93.595 / 93.PN 9806-034	76,022	0
CORRA								
Child Care and Development Block Grant (CCDBG)					GJD	93.575 / 93.SDA#10	150,054	0
MATHEMATICA POLICY RESEARCH INC								
Head Start					GFE	93.600 / 93.MPR 8300-96-12	188,170	0
Head Start					GFE	93.600 / 93.MPR 8507-98-19	8,891	0
OKLAHOMA STATE DEPARTMENT OF HEALTH								
Family Violence Prevention and Services/Grants for Battered Women's Shelters: Grants to States and Indian Tri					GFE	93.671 / 93.OKDOH R054996	307,758	0
UNIVERSITY NEBRASKA MEDICAL CENTER								
Grants to States for Access and Visitation Programs (B) -					GFE	93.597 / 93.PN9810-004	8,247	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME				NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							952,635	0
SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES							41,148,840	204,090,459
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Special Programs for the Aging: Title VII, Chapter 3: Programs for Prevention of Elder Abuse, Neglect, and Exp					IHA	93.041	20,092	66,068
Special Programs for the Aging: Title VII, Chapter 2: Long Term Care Ombudsman Services for Older Individuals					IHA	93.042	50,178	116,091
Special Programs for the Aging: Title III, Part F: Disease Prevention and Health Promotion Services					IHA	93.043	(4,390)	192,363
Special Programs for the Aging: Title III, Part B: Grants for Supportive Services and Senior Centers					IHA	93.044	103,268	3,823,236
Special Programs for the Aging: Title III, Part C: Nutrition Services					IHA	93.045	39,265	3,593,888
Special Programs for the Aging: Title III, Part D: In-Home Services for Frail Older Individuals					IHA	93.046	(8,895)	62,745
Special Programs for the Aging: Title IV: Training, Research and Discretionary Projects and Programs					GFE	93.048	268,757	0
Special Programs for the Aging: Title IV: Training, Research and Discretionary Projects and Programs					IHA	93.048	69,203	0
SUBTOTAL DIRECT FROM:							537,478	7,854,391
PASS-THROUGH PROGRAMS FROM:								
DUKE UNIVERSITY								
Special Programs for the Aging: Title VII, Chapter 2: Long Term Care Ombudsman Services for Older Individuals					GFB	93.042 / 93.97-SC-NIA-1028	(9,650)	0
WELD CO AREA AGENCY ON AGING								
ADMINISTRATION ON AGING-NEEDS ASSESSMENT					GKA	93. UNKNOWN	(344)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							(9,994)	0
SUBTOTAL ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES							527,484	7,854,391
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
National Research Service Awards: Health Services Research Training					GFE	93.225	29,205	0
SUBTOTAL DIRECT FROM:							29,205	0
SUBTOTAL AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES							29,205	0
AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
PASS-THROUGH PROGRAMS FROM:								
UNIV OF CA @ BERKELEY								
Human Health Studies: Applied Research and Development					GFB	93.206 / 93.SA1796JB	44,818	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							44,818	0
SUBTOTAL AGENCY FOR TOXIC SUBSTANCES AND DISEASE REGISTRY, DEPARTMENT OF HEALTH AND HUMAN SERVICES							44,818	0
BUREAU OF HEALTH PROFESSIONS, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
BUREAU OF HEALTH PROFESSIONS, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
National Research Services Awards					GFE	93.186	86,299	0
National Research Services Awards					GGB	93.186	78,695	0
Disadvantaged Health Professions Faculty Loan Repayment and Fellowship Program					GFE	93.923	(799)	0
SUBTOTAL DIRECT FROM:							164,195	0
SUBTOTAL BUREAU OF HEALTH PROFESSIONS, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							164,195	0
CENTER FOR SUBSTANCE ABUSE PREVENTION (CSAP), DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
CENTER FOR SUBSTANCE ABUSE PREVENTION (CSAP), DEPARTMENT OF HEALTH AND HUMAN SERVICES								

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>				<u>NONCASH</u>		<u>STATE<sup>1</sup></u>	<u>CFDA / OTHER ID NUMBER</u>	<u>DIRECT</u>	<u>PASSED TO</u>
<u>MAJOR SUBDIVISION OF FEDERAL AGENCY</u>				<u>INDICATOR</u>		<u>AGENCY</u>		<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
<u>SOURCE TYPE (DIRECT OR PASS-THROUGH)</u>									
<u>ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)</u>									
<u>PROGRAM NAME</u>									
LAPLATA PREVENTION PROGRAM						GGH	93. 4H86SP06919-05-0	13,864	0
SUBTOTAL DIRECT FROM:								13,864	0
SUBTOTAL CENTER FOR SUBSTANCE ABUSE PREVENTION (CSAP), DEPARTMENT OF HEALTH AND HUMAN SERVICES								13,864	0
CENTER FOR SUBSTANCE ABUSE TREATMENT (CSAT), DEPARTMENT OF HEALTH AND HUMAN SERVICES									
DIRECT FROM:									
CENTER FOR SUBSTANCE ABUSE TREATMENT (CSAT), DEPARTMENT OF HEALTH AND HUMAN SERVICES						IHM	93. 270-98-7064	38,757	93,392
NEEDS								38,757	93,392
SUBTOTAL DIRECT FROM:								38,757	93,392
PASS-THROUGH PROGRAMS FROM:									
SYNECTICS									
DASIS						IHM	93. UNKNOWN	68,898	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:								68,898	0
SUBTOTAL CENTER FOR SUBSTANCE ABUSE TREATMENT (CSAT), DEPARTMENT OF HEALTH AND HUMAN SERVICES								107,655	93,392
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
DIRECT FROM:									
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES									
National Death Index						FAA	93. 0009630213	12,400	0
Statistical Analysis						FAA	93. 0009769715	7,328	0
Project Grants and Cooperative Agreements for Tuberculosis Control Programs						FAA	93. 116	352,403	409,194
Acquired Immunodeficiency Syndrome (AIDS) Activity						FAA	93. 118	3,084,948	2,361,824
Injury Prevention and Control Research and State and Community Based Programs						FAA	93. 136	241,769	435,103
Injury Prevention and Control Research and State and Community Based Programs						GGB	93. 136	464,978	30,179
Health Program for Toxic Substances and Disease Registry						FAA	93. 161	133,078	19,180
Health Program for Toxic Substances and Disease Registry						GGB	93. 161	116,593	0
Occupational Safety and Health Research Grants						FAA	93. 262	3,648	0
Occupational Safety and Health Research Grants						GGB	93. 262	1,242,387	0
Occupational Safety and Health: Training Grants						GFE	93. 263	45,609	0
Occupational Safety and Health: Training Grants						GGB	93. 263	67,969	0
Immunization Grants						FAA	93. 268	2,081,972	1,400,152
Immunization Grants						FAA	93. 268	0	5,113,109
Centers for Disease Control and Prevention: Investigations and Technical Assistance						FAA	93. 283	1,528,276	338,174
Centers for Disease Control and Prevention: Investigations and Technical Assistance						GFE	93. 283	275,911	60,229
Centers for Disease Control and Prevention: Investigations and Technical Assistance						GGB	93. 283	294,870	0
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs						FAA	93. 919	918,163	1,531,700
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other						DAA	93. 938	157,868	147,546
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (						FAA	93. 943	206,126	309,616
Preventive Health Services: Sexually Transmitted Diseases Control Grants						FAA	93. 977	918,722	257,892
Preventive Health Services: Sexually Transmitted Diseases Research, Demonstrations, and Public						FAA	93. 978	309,642	516,721
Cooperative Agreements for State-Based Diabetes Control Programs and Evaluation of Surveillance Systems						FAA	93. 988	267,395	18,445
Preventive Health and Health Services Block Grant						FAA	93. 991	2,590,381	0
SUBTOTAL DIRECT FROM:								15,322,436	12,949,064
PASS-THROUGH PROGRAMS FROM:									
AMERICAN COLLEGE HEALTH ASSN									
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other						GKA	93. 938	2,073	0
AMERICAN NURSES ASSOCIATION									
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other						GFE	93. 938 / 93. ANA 95-001-03	(90)	0
Cooperative Agreements to Support Comprehensive School Health Programs to Prevent the Spread of HIV and Other						GFE	93. 938 / 93. ANA 95-001-04	27,779	0
ASSOC. OF TEACHERS OF PREVENTATIVE MEDICINE									
Centers for Disease Control and Prevention: Investigations and Technical Assistance						GFD	93. 283 / 93. TS270-13/13	41,309	0
Assoc State/Terr Health Officials									
Centers for Disease Control and Prevention: Investigations and Technical Assistance						FAA	93. 283 / 93. U50/CCU313903	656	46,825
COLUMBIA UNIV.									
Centers for Disease Control and Prevention: Investigations and Technical Assistance						GFB	93. 283 / 93. 465719	(11,252)	0
COLUMBIA UNIVERSITY									

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
Centers for Disease Control and Prevention: Investigations and Technical Assistance					GFB	93.283 / 93. UNKNOWN	42,403	0
Craig Hospital								
Disabilities Prevention					FAA	93.184 / 93. R04/CCR81432-01	78,571	0
DENVER HEALTH AND HOSPITAL								
Centers for Disease Control and Prevention: Investigations and Technical Assistance					GFE	93.283 / 93. DHH PN 9707 037	9,003	0
Marshfield Medical Research Foundation								
Occupational Safety and Health Research Grants					GGB	93.262 / 93. 11600-6500-57096	2,500	0
NATL JEWISH CTR IMMUNOLOGY RESPIRATORY MED								
Occupational Safety and Health Research Grants					GFE	93.262 / 93. NJC CCR811855-03	6,120	0
UNIV-CALIF								
Centers for Research and Demonstration for Health Promotion and Disease Prevention					IIA	93.135 / 93. SA1766JB	7,248	0
University of California - San Diego								
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (					GGB	93.943 / 93. 10092142-003	2,710	0
WESTAT, INC								
HIV Prevention Activities: Non-Governmental Organization Based					GFE	93.939 / 93. WESTAT N01HD33162	484,854	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							693,884	46,825
SUBTOTAL CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							16,016,320	12,995,889
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Food and Drug Administration: Research					FAA	93.103	313,000	74,351
Food and Drug Administration: Research					GGB	93.103	409,923	0
SUBTOTAL DIRECT FROM:							722,923	74,351
SUBTOTAL FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							722,923	74,351
HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
State Children's Insurance Program					UHA	93.767	9,587,564	0
Medicare: Supplementary Medical Insurance					FAA	93.774	2,987,989	187,070
Health Care Financing Research, Demonstrations and Evaluations					SFA	93.779	185,399	0
Health Care Financing Research, Demonstrations and Evaluations					UHA	93.779	59,425	0
SUBTOTAL DIRECT FROM:							12,820,377	187,070
PASS-THROUGH PROGRAMS FROM:								
CENTER FOR HEALTH POLICY RESEARCH								
Health Care Financing Research, Demonstrations and Evaluations					GFE	93.779 / 93. CHPR 17-C-90435/801	24,561	0
Health Care Financing Research, Demonstrations and Evaluations					GFE	93.779 / 93. CHPR 500 94 0054	109,947	0
Health Care Financing Research, Demonstrations and Evaluations					GFE	93.779 / 93. CHPR 500 96 0004/TO	71,128	0
Colo Foundation for Med. Care								
Medicare: Supplementary Medical Insurance					FAA	93.774 / 93. 500-96-P611	3,283	0
IOWA FOUNDATION FOR MEDICAL CARE								
Health Care Financing Research, Demonstrations and Evaluations					GFE	93.779 / 93. IFMC PN9802 042	164	0
NEW YORK DEPARTMENT OF HEALTH								
Health Care Financing Research, Demonstrations and Evaluations					GFE	93.779 / 93. NYDOH 9512 055	(2,939)	0
Health Care Financing Research, Demonstrations and Evaluations					GFE	93.779 / 93. NYDOH C-015111	195,979	0
POLICY CENTER INCORPORATED								
Health Care Financing Research, Demonstrations and Evaluations					GFE	93.779 / 93. CHPR 18C90617/8-03	93,889	0
Health Care Financing Research, Demonstrations and Evaluations					GFE	93.779 / 93. POLICY 882 94	103,434	0
Health Care Financing Research, Demonstrations and Evaluations					GFE	93.779 / 93. POLICY 898 38(1)	59,661	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							659,107	0
SUBTOTAL HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							13,479,484	187,070
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Area Health Education Centers - Model Programs		GFE	93.107	149,645	181,250
Maternal and Child Health Federal Consolidated Programs		FAA	93.110	568,993	107,151
Maternal and Child Health Federal Consolidated Programs		GFE	93.110	1,261,665	340,986
Maternal and Child Health Federal Consolidated Programs		GGB	93.110	454,863	0
Grants for Preventive Medicine		GFE	93.117	127,650	0
Emergency Medical Services for Children		FAA	93.127	34,277	75,445
Primary Care Services: Resource Coordination and Development Primary Care Offices		FAA	93.130	95,061	190,309
Financial Assistance for Disadvantaged Health Professions Students		GFE	93.139	160,886	0
AIDS Education and Training Centers		GFE	93.145	322,587	381,050
HIV Demonstration Program for Children, Adolescents, and Women		GFE	93.153	515,568	0
Grants for State Loan Repayment		GFE	93.165	13,000	66,863
Interdisciplinary Training for Health Care for Rural Areas		GFE	93.192	202,673	0
Abstinence Education		FAA	93.235	71,348	371,217
Health Centers Grants for Migratory and Seasonal Farmworkers		FAA	93.246	813,946	22,037
Nurse Practitioner and Nurse-Midwifery Education Programs		GFE	93.298	332,853	0
Advanced Nurse Education		GFE	93.299	45,450	0
Professional Nurse Traineeships		GFC	93.358	37,745	0
Professional Nurse Traineeships		GFE	93.358	148,159	0
Professional Nurse Traineeships		GKA	93.358	44,394	0
Nurse: Special Projects		GFE	93.359	485,283	2,156
Grants for Graduate Training in Family Medicine		GFB	93.379	26,600	0
Grants for Graduate Training in Family Medicine		GFE	93.379	130,220	0
Health Careers Opportunity Program		GFE	93.822	171,662	0
Health Careers Opportunity Program		GGB	93.822	126,270	0
Grants for Residency Training in General Internal Medicine and/or General Pediatrics		GFE	93.884	174,591	29,904
Grants for Physician Assistant Training Program		GFE	93.886	114,482	0
Project Grants for Renovation or Construction of Non-Acute Health Care Facilities		GGB	93.887	626,286	0
Grants for Predoctoral Training in Family Medicine		GFE	93.896	135,010	0
Grants for Faculty Development in General Internal Medicine and/or General Pediatrics		GFE	93.900	92,406	82,107
Grants for Faculty Development in General Internal Medicine and/or General Pediatrics		GGB	93.900	532,001	0
Rural Health Medical Education Demonstration Projects		GFB	93.906	13,210	0
Rural Health Medical Education Demonstration Projects		GGJ	93.906	87,848	0
Rural Health Medical Education Demonstration Projects		GHD	93.906	13,735	0
HIV Care Formula Grants		FAA	93.917	364,003	4,250,693
Scholarships for Health Professions Students from Disadvantaged Backgrounds		GFE	93.925	77,221	0
Scholarships for Health Professions Students from Disadvantaged Backgrounds		GGB	93.925	106,891	0
Scholarships for Health Professions Students from Disadvantaged Backgrounds		GJD	93.925	12,938	0
Healthy Start Initiative		FAA	93.926	97,280	0
Special Projects of National Significance		GFE	93.928	226,256	170,528
Health Administration Traineeships and Special Projects Program		GFD	93.962	20,830	0
Public Health Traineeships		GFE	93.964	9,885	0
Grants for Geriatric Education Centers		GFE	93.969	100,083	0
Grants for Establishment of Departments of Family Medicine		GFE	93.984	199,922	0
Maternal and Child Health Services Block Grant to the States		FAA	93.994	3,529,451	4,274,262
SUBTOTAL DIRECT FROM:				12,875,127	10,545,958
PASS-THROUGH PROGRAMS FROM:					
AMERICAN ACADEMY OF PEDIATRICS					
Maternal and Child Health Federal Consolidated Programs		GFE	93.110 / 93. AAOP 1 MCU-17MHS1	35,531	0
ASSOC OF TEACHERS OF PREVENTATIVE MEDICINE					
Grants for Preventive Medicine		GFE	93.117 / 93. ATPM TS 252-13/13	76,422	0
Grants for Preventive Medicine		GFE	93.117 / 93. ATPM TS 252-13/14	188,651	0
COLUMBIA UNIV.					
Special Project Grants to Schools of Public Health		GFB	93.188 / 93. 465719	16,451	0
HEALTHONE					
Grants for Graduate Training in Family Medicine		GFE	93.379 / 93. HLTHONE PN 9701 032	(89)	0
STATE OF MISSOURI					
Maternal and Child Health Services Block Grant to the States		GFE	93.994 / 93. MO AOC8000274	31,585	0
University of Texas at Austin					
Maternal and Child Health Federal Consolidated Programs		GGB	93.110 / 93. UTA96-0009 AMD 4	85,231	0
Weld County, Colorado					
Health Centers Grants for Migratory and Seasonal Farmworkers		FAA	93.246 / 93. MIG-WZB-WLD	125,272	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				559,054	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>				<u>NONCASH</u>	<u>STATE<sup>1</sup></u>	<u>CFDA / OTHER ID NUMBER</u>	<u>DIRECT</u>	<u>PASSED TO</u>
<u>MAJOR SUBDIVISION OF FEDERAL AGENCY</u>				<u>INDICATOR</u>	<u>AGENCY</u>		<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
<u>SOURCE TYPE (DIRECT OR PASS-THROUGH)</u>								
<u>ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)</u>								
<u>PROGRAM NAME</u>								
SUBTOTAL HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							13,434,181	10,545,958
NATIONAL HUMAN GENOME RESEARCH INSTITUTE, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
NATIONAL HUMAN GENOME RESEARCH INSTITUTE, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Human Genome Research				GFB	93.172		340	0
SUBTOTAL DIRECT FROM:							340	0
SUBTOTAL NATIONAL HUMAN GENOME RESEARCH INSTITUTE, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES							340	0
NATIONAL INSTITUTE ON DEAFNESS AND OTHER COMMUNICATION DISORDERS, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
NATIONAL INSTITUTE ON DEAFNESS AND OTHER COMMUNICATION DISORDERS, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Research Related to Deafness and Communication Disorders				GFE	93.173		17,317	0
Research Related to Deafness and Communication Disorders				GGB	93.173		134,598	0
SUBTOTAL DIRECT FROM:							151,915	0
PASS-THROUGH PROGRAMS FROM:								
SMITH COLLEGE								
Research Related to Deafness and Communication Disorders				GFB	93.173 / 93.636026		84,694	0
Research Related to Deafness and Communication Disorders				GFB	93.173 / 93.636026-1		24,952	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							109,646	0
SUBTOTAL NATIONAL INSTITUTE ON DEAFNESS AND OTHER COMMUNICATION DISORDERS, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES							261,561	0
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Biological Response to Environmental Health Hazards				GGB	93.113		91,120	0
Biological Response to Environmental Health Hazards				GKA	93.113		30,139	0
Applied Toxicological Research and Testing				GGB	93.114		127,182	0
Applied Toxicological Research and Testing				GGJ	93.114		82,192	0
Biometry and Risk Estimation: Health Risks from Environmental Exposures				GGB	93.115		167,341	6,027
NIEHS Superfund Hazardous Substances: Basic Research and Education				GGB	93.143		1,160,715	0
Mental Health Research Grants				GFB	93.242		19,536	0
Alcohol Research Career Development Awards for Scientists and Clinicians				GGB	93.271		53,229	0
Alcohol National Research Service Awards for Research Training				GFE	93.272		222,992	0
Alcohol National Research Service Awards for Research Training				GGB	93.272		11,473	0
Alcohol Research Programs				GGB	93.273		474,565	0
Drug Abuse National Research Service Awards for Research Training				GFE	93.278		21,487	0
Drug Abuse Research Programs				GFB	93.279		20,165	0
Drug Abuse Research Programs				GGB	93.279		2,205,400	242,414
Mental Health National Research Service Awards for Research Training				GFB	93.282		136,586	0
Mental Health National Research Service Awards for Research Training				GFE	93.282		299,692	0
Comparative Medicine				GGB	93.306		175,875	0
Biomedical Research Support				GGB	93.337		184,300	0
Nursing Research				GFE	93.361		25,493	0
Biomedical Technology				GGB	93.371		235,470	0
Minority Biomedical Research Support				GGJ	93.375		456,590	0
Academic Research Enhancement Award				GKA	93.390		446	0
Cancer Cause and Prevention Research				GGB	93.393		1,699,906	70,319
Cancer Detection and Diagnosis Research				GGB	93.394		118,279	0
Cancer Treatment Research				GGB	93.395		581,117	0
Cancer Research Manpower				FAA	93.398		406	0
Cancer Research Manpower				GFE	93.398		68,217	0
Cancer Research Manpower				GGB	93.398		284,471	0
Cancer Control				FAA	93.399		928,212	942,507
Cell Biology and Biophysics Research				GFB	93.821		79,189	0
Cell Biology and Biophysics Research				GGB	93.821		456,582	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Heart and Vascular Diseases Research		GFB	93.837	20,987	0
Heart and Vascular Diseases Research		GGB	93.837	16,453	0
Lung Diseases Research		GFE	93.838	583,358	0
Lung Diseases Research		GGB	93.838	81,898	0
Arthritis, Musculoskeletal and Skin Diseases Research		GFB	93.846	7,563	0
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846	154,040	0
Diabetes, Endocrinology and Metabolism Research		GFE	93.847	294,392	0
Diabetes, Endocrinology and Metabolism Research		GGB	93.847	221,357	0
Digestive Diseases and Nutrition Research		GFE	93.848	326,022	0
Digestive Diseases and Nutrition Research		GGB	93.848	62,471	0
Kidney Diseases, Urology and Hematology Research		GFE	93.849	113,940	0
Kidney Diseases, Urology and Hematology Research		GGB	93.849	173,925	0
Biological Basis Research in the Neurosciences		GFE	93.854	325,652	0
Biological Basis Research in the Neurosciences		GGB	93.854	1,492,338	0
Allergy, Immunology and Transplantation Research		GFE	93.855	198,050	0
Microbiology and Infectious Diseases Research		GFE	93.856	149,300	0
Microbiology and Infectious Diseases Research		GGB	93.856	6,177,500	802,806
Pharmacology, Physiology, and Biological Chemistry Research		GFB	93.859	79,870	0
Pharmacology, Physiology, and Biological Chemistry Research		GFE	93.859	563,972	0
Pharmacology, Physiology, and Biological Chemistry Research		GGB	93.859	1,001,007	0
Genetics and Developmental Biology Research		GFB	93.862	451,681	0
Genetics and Developmental Biology Research		GGB	93.862	373,663	0
Cellular and Molecular Basis of Disease Research		GGB	93.863	126,811	0
Cellular and Molecular Basis of Disease Research		GKA	93.863	7,240	0
Population Research		GGB	93.864	370,842	0
Center for Research for Mothers and Children		GFB	93.865	43,674	0
Center for Research for Mothers and Children		GFE	93.865	216,554	0
Center for Research for Mothers and Children		GGB	93.865	274,734	0
Aging Research		GFB	93.866	24,825	0
Aging Research		GGB	93.866	796,576	0
Aging Research		GKA	93.866	29,362	0
Vision Research		GFE	93.867	114	0
Fogarty International Research Collaboration Award		GGB	93.934	81,482	0
Senior International Fellowships		GFE	93.989	3,869	0
SUBTOTAL DIRECT FROM:				25,263,889	2,064,073
PASS-THROUGH PROGRAMS FROM:					
AASTROM BIOSCIENCES					
Kidney Diseases, Urology and Hematology Research		GFE	93.849 / 93. AASTROM DK54096	111,188	0
AMC CANCER RESEARCH CENTER					
Cancer Research Manpower		GFE	93.398 / 93. AMC 738 - 7241	15,884	0
BAYLOR COLLEGE OF MEDICINE					
Cancer Biology Research		GFE	93.396 / 93. BAYLOR PQ 794774	73,723	0
BOWMAN GRAY SCHOOL OF MEDICINE					
Heart and Vascular Diseases Research		GFE	93.837 / 93. BGSM HL57435	12,578	0
CHILDRENS HOSPITAL					
Cancer Treatment Research		GFE	93.395 / 93. TCH 5U10CA28851-18	7,225	0
CORNELL UNIV. MEDICAL COLLEGE					
Population Research		GFD	93.864 / 93. 27221-5392	18,276	0
Case Western Reserve University					
Lung Diseases Research		GGB	93.838 / 93. 5 R01 HL55967-03 AMD	27,812	0
Lung Diseases Research		GGB	93.838 / 93. 5 R01 HL55967-04	50,662	0
Microbiology and Infectious Diseases Research		GGB	93.856 / 93. CWRU 642-8921; N01-AI	94,699	0
DARTMOUTH COLLEGE					
Cancer Control		GFE	93.399 / 93. DARTMOUTH 5-30154	37,675	0
Cancer Control		GFE	93.399 / 93. DARTMOUTH CA39005	45,080	0
DUKE UNIVERSITY					
Aging Research		GFB	93.866 / 93. 98-SC-NIH-1032	77,272	0
Duke University					
Cancer Cause and Prevention Research		GGB	93.393 / 93. DS303168295P01CA42745	289,766	0
Cancer Cause and Prevention Research		GGB	93.393 / 93. DS304168295P01CA42745	54,948	0
ELEANOR ROOSEVELT INSTITUTE CANCER RESEARCH					
Center for Research for Mothers and Children		GFE	93.865 / 93. ERI 119-FEO	99,544	0
Center for Research for Mothers and Children		GFE	93.865 / 93. ERI 119FFO	58,301	0
Center for Research for Mothers and Children		GFE	93.865 / 93. ERI CR 119GEO	43,170	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME				NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Center for Research for Mothers and Children					GFE	93.865 / 93.ERICR 119GFO	92,609	0
GEORGE WASHINGTON UNIVERSITY								
Diabetes, Endocrinology and Metabolism Research					GFE	93.847 / 93.GWU AC21084	106,258	0
Diabetes, Endocrinology and Metabolism Research					GFE	93.847 / 93.GWUNIV AC21083	274	0
Diabetes, Endocrinology and Metabolism Research					GFE	93.847 / 93.GWUNIV DK48489-03	(47)	0
Diabetes, Endocrinology and Metabolism Research					GFE	93.847 / 93.GWUNIV DK48489-05	10,770	0
Gonex, Inc								
Cancer Cause and Prevention Research					GGB	93.393	13,347	0
Harvard University								
Arthritis, Musculoskeletal and Skin Diseases Research					GGB	93.846 / 93.1 P01 AR44750-01	17,771	0
Arthritis, Musculoskeletal and Skin Diseases Research					GGB	93.846 / 93.735262 5 P01 AR44750-	210,423	0
Impact Assessment, Inc.								
Cancer Cause and Prevention Research					GGB	93.393	25,191	0
JOSLIN DIABETES CENTER INC								
Diabetes, Endocrinology and Metabolism Research					GFE	93.847 / 93.JOSLIN DK46601-05	20,656	0
Diabetes, Endocrinology and Metabolism Research					GFE	93.847 / 93.PN9806-001	107,089	0
KAISER FOUNDATION								
Heart and Vascular Diseases Research					GFE	93.837 / 93.KAISER 115-9350B	59,310	0
NATIONAL DEVELOPMENT AND RESEARCH INST. INC.								
Drug Abuse Research Programs					GFE	93.279 / 93.NDRI DA09522-03	(26,830)	0
NATL JEWISH CTR IMMUNOLOGY RESPIRATORY MED								
Lung Diseases Research					GFE	93.838 / 93.NJC HL56263-03	7,154	0
NATL JEWISH HOSPITAL								
Lung Diseases Research					GFE	93.838 / 93.NJH HL56263-03	5,927	0
Lung Diseases Research					GFE	93.838 / 93.NJH HL56263-04	7,317	0
Lung Diseases Research					GFE	93.838 / 93.NJH N01-HR-76111	19,079	0
Diabetes, Endocrinology and Metabolism Research					GFE	93.847 / 93.NJH DK48845-05 R01	41,714	0
Center for Research for Mothers and Children					GFE	93.865 / 93.NJH 20035519	5,738	0
Center for Research for Mothers and Children					GFE	93.865 / 93.NJH 20035521	18,541	0
NORTHWESTERN UNIVERSITY								
Cancer Treatment Research					GFE	93.395 / 93.NU 0600 370 C332 C0	20,000	0
Oregon Health Sciences University								
Lung Diseases Research					GGB	93.838	10,739	0
Pharmacology, Physiology, and Biological Chemistry Research					GGB	93.859 / 93.8405831C1	(151)	0
RAND CORP.								
Aging Research					GFB	93.866 / 93.1228	65,092	0
SCHEPENS EYE RESEARCH INSTITUTE								
Population Research					GFE	93.864 / 93.SCHEPENS HD33171	92,974	0
SCRIPPS RESEARCH INSTITUTE								
Mental Health Research Grants					GFE	93.242 / 93.SRI MH58542-025R01	(175)	0
SOCIAL AND SCIENTIFIC SYSTEMS								
Microbiology and Infectious Diseases Research					GFE	93.856 / 93.SSS 41089-P98-007	6,955	0
Microbiology and Infectious Diseases Research					GFE	93.856 / 93.SSS 961C004	250,274	0
Microbiology and Infectious Diseases Research					GFE	93.856 / 93.SSS 96VC005	365,414	0
Microbiology and Infectious Diseases Research					GFE	93.856 / 93.SSS 96VD005	10,700	0
Microbiology and Infectious Diseases Research					GFE	93.856 / 93.SSS AACTG29	(2)	0
Microbiology and Infectious Diseases Research					GFE	93.856 / 93.SSS ACTG 315	8,030	0
Microbiology and Infectious Diseases Research					GFE	93.856 / 93.SSS AI38858 U01	37,157	0
Microbiology and Infectious Diseases Research					GFE	93.856 / 93.SSS AI38858-02	425,870	0
Microbiology and Infectious Diseases Research					GFE	93.856 / 93.SSS NIAID AI38858	21	0
Microbiology and Infectious Diseases Research					GFE	93.856 / 93.SSS9802-015	1,321	0
SOUTHWEST ONCOLOGY CANCER THERAPY RESEARCH								
Cancer Treatment Research					GFE	93.395 / 93.5U10CA320102	20	0
Cancer Treatment Research					GFE	93.395 / 93.SWOG 98030	10,374	0
Cancer Treatment Research					GFE	93.395 / 93.SWOG 98040	22,843	0
Cancer Treatment Research					GFE	93.395 / 93.SWOG 98047	32,551	0
Cancer Treatment Research					GFE	93.395 / 93.SWOG 99005	13	0
Cancer Treatment Research					GFE	93.395 / 93.SWOG 99054	19,594	0
Cancer Control					GFE	93.399 / 93.SWOG CCOP 97008	34,198	0
Cancer Control					GFE	93.399 / 93.SWOG CCOP 98011	259,594	0
Cancer Control					GFE	93.399 / 93.SWOG PCPT9310	15,629	0
STANFORD UNIVERSITY								
Diabetes, Endocrinology and Metabolism Research					GFE	93.847 / 93.USTAN PR-1111	529	0
STATE UNIVERSITY NEW YORK AT STONY BROOK								
Biological Basis Research in the Neurosciences					GFE	93.854 / 93.SUNYSB 431-Z008A	117,531	0
Southern Research Institute								

1 - See Note 5 for a listing of State agency codes and agency names.



**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED) FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME	NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Biometry and Risk Estimation: Health Risks from Environmental Exposures State University of New York		GGB	93.115 / 93.S96-03 AMEND #2	(23)	0
Arthritis, Musculoskeletal and Skin Diseases Research THOMAS JEFFERSON UNIV.		GGB	93.846 / 93.431-0772A R60620 AMD	84,146	0
Cancer Treatment Research UNIV. OF KENTUCKY		GFB	93.395 / 93.080-03598	54	0
Aging Research UNIV. OF WASHINGTON		GFB	93.866 / 93.4-29853-96-254	17,163	0
Cell Biology and Biophysics Research UNIVERSITY OF ALABAMA		GFB	93.821 / 93.573427	17,960	0
Microbiology and Infectious Diseases Research UNIVERSITY OF ALABAMA AT BIRMINGHAM		GFE	93.856 / 93.UAB N01 AI 15113	14,978	0
Microbiology and Infectious Diseases Research UNIVERSITY OF ARIZONA		GFE	93.856 / 93.UAB AI35170-03	(11)	0
Cancer Control UNIVERSITY OF ARKANSAS		GFE	93.399 / 93.UOFAZ M392632	15,561	0
Diabetes, Endocrinology and Metabolism Research UNIVERSITY OF CALIFORNIA AT DAVIS		GFE	93.847 / 93.UARK 0018382	539	0
Cancer Detection and Diagnosis Research UNIVERSITY OF CALIFORNIA AT SAN FRANCISCO		GFE	93.394 / 93.UCDAVIS UC0L92-2	(201)	0
Clinical Research Related to Neurological Disorders Pharmacology, Physiology, and Biological Chemistry Research UNIVERSITY OF IOWA		GFE	93.853 / 93.UCSF SUB#1856SC	30,044	0
Allergy, Immunology and Transplantation Research Allergy, Immunology and Transplantation Research UNIVERSITY OF KANSAS		GFE	93.859 / 93.UCSF 1656SC-04	13,288	0
Digestive Diseases and Nutrition Research UNIVERSITY OF KENTUCKY		GFE	93.855 / 93.UIOWA P17832-2	9,034	0
Aging Research UNIVERSITY OF MIAMI		GFE	93.855 / 93.UIOWA P17832-3	34,472	0
Drug Abuse Research Programs Diabetes, Endocrinology and Metabolism Research Diabetes, Endocrinology and Metabolism Research UNIVERSITY OF NORTH CAROLINA		GFE	93.848 / 93.KU DK49181-03 5 R01	160,450	0
Cancer Treatment Research Cancer Treatment Research UNIVERSITY OF PITTSBURGH		GFE	93.866 / 93.UKRF 4-60567-185	113,528	0
Diabetes, Endocrinology and Metabolism Research Microbiology and Infectious Diseases Research UNIVERSITY OF SOUTHERN CALIFORNIA		GFE	93.279 / 93.UMIAMI M585784	27,657	0
Cancer Cause and Prevention Research Cancer Detection and Diagnosis Research Cancer Detection and Diagnosis Research UNIVERSITY OF TENNESSEE		GFE	93.847 / 93.UMIAMI DK/AI46639-4	13,608	0
Diabetes, Endocrinology and Metabolism Research UNIVERSITY OF UTAH		GFE	93.847 / 93.UMIAMI H669595	101,975	0
Cancer Cause and Prevention Research UNIVERSITY OF WASHINGTON		GFE	93.395 / 93.UNC CA62476-03	5,200	0
Drug Abuse Research Programs Cell Biology and Biophysics Research US CIVILIAN RESEARCH/DEVELOPMENT FDN		GFE	93.395 / 93.UNC CA62476-04	6,988	0
Clinical Research Related to Neurological Disorders University of Miami		GFE	93.847 / 93.UPI TTS 5801-1	76,925	0
Pharmacology, Physiology, and Biological Chemistry Research University of Wisconsin		GFE	93.856 / 93.UPI TTS AI43664	86	0
Microbiology and Infectious Diseases Research VIRGINIA COMMONWEALTH UNIV.		GFE	93.393 / 93.USC H08021	353,115	0
Genetics and Developmental Biology Research WAKE FOREST UNIVERSITY SCHOOL OF MEDICINE		GFE	93.394 / 93.USC H06825	(20)	0
Clinical Research Related to Neurological Disorders WESTAT, INC		GFE	93.394 / 93.USC PO H10318	83,988	0
Microbiology and Infectious Diseases Research Center for Research for Mothers and Children Washington University, Missouri		GFE	93.847 / 93.UTENN R07-3316-57	8,526	0
Lung Diseases Research Pharmacology, Physiology, and Biological Chemistry Research		GFE	93.393 / 93.UTA 59300900	79,796	0
		IHM	93.279 / 93.596873	44,750	16,842
		GFB	93.821 / 93.763778	72,212	0
		GFE	93.853 / 93.CRDF RN2-424	12,769	0
		GGB	93.859 / 93.M457989 1P01DC03013-0	114,807	0
		GGB	93.856 / 93.669B432	(4,049)	0
		GFB	93.862 / 93.527761/P182597	26,128	0
		GFE	93.853 / 93.WFUSM NS34447	36,455	0
		GFE	93.856 / 93.WESTAT N01HD-3-3162	41,749	0
		GFE	93.865 / 93.WESTAT DA32842-02	212	0
		GGB	93.838 / 93.WU-98-76 5R01HL55936	30,447	0
		GGB	93.859 / 93.WU-97-93 5R01HL55936	18,244	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>				NONCASH	STATE <sup>1</sup>		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
Westat, Inc.					GGB	93.393 / 93.N02-CP-71100	27,071	0
Cancer Cause and Prevention Research								
YALE UNIVERSITY					GFE	93.837 / 93.YALE HL55007-03	38,340	0
Heart and Vascular Diseases Research					GFE	93.837 / 93.YALE HL55007-04	15,336	0
Heart and Vascular Diseases Research								
Yale University					GGB	93.393 / 93.# U01 CA62986-04S1	10,726	0
Cancer Cause and Prevention Research					GGB	93.393 / 93.5 U01 CA/ES62986-03	23,956	0
Cancer Cause and Prevention Research								
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							5,445,168	16,842
SUBTOTAL NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES							30,709,057	2,080,915
OFFICE OF CHILD SUPPORT ENFORCEMENT, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
OFFICE OF CHILD SUPPORT ENFORCEMENT, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					IHA	93.563	14,455,865	25,866,759
Child Support Enforcement								
SUBTOTAL DIRECT FROM:							14,455,865	25,866,759
SUBTOTAL OFFICE OF CHILD SUPPORT ENFORCEMENT, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES							14,455,865	25,866,759
OFFICE OF COMMUNITY SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
OFFICE OF COMMUNITY SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES					NAA	93.569	314,912	3,269,924
Community Services Block Grant (CSBG)					GGB	93.571	15,388	0
Community Services Block Grant Discretionary Awards: Community Food and Nutrition					NAA	93.571	0	30,198
Community Services Block Grant Discretionary Awards: Community Food and Nutrition					IHA	93.585	0	149,631
Empowerment Zones Program								
SUBTOTAL DIRECT FROM:							330,300	3,449,753
PASS-THROUGH PROGRAMS FROM:								
NATIONAL YOUTH SPORTS PROGRAM					GKA	93.570	38,543	0
Community Services Block Grant: Discretionary Awards								
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							38,543	0
SUBTOTAL OFFICE OF COMMUNITY SERVICES, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES							368,843	3,449,753
OFFICE OF DISEASE PREVENTION AND HEALTH PROMOTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
OFFICE OF DISEASE PREVENTION AND HEALTH PROMOTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES					FAA	93.96-7205	176,784	0
Cooperative Health System								
SUBTOTAL DIRECT FROM:							176,784	0
SUBTOTAL OFFICE OF DISEASE PREVENTION AND HEALTH PROMOTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							176,784	0
OFFICE OF PUBLIC HEALTH AND SCIENCE, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
OFFICE OF PUBLIC HEALTH AND SCIENCE, DEPARTMENT OF HEALTH AND HUMAN SERVICES					FAA	93.217	154,101	1,863,982
Family Planning: Services								
SUBTOTAL DIRECT FROM:							154,101	1,863,982
SUBTOTAL OFFICE OF PUBLIC HEALTH AND SCIENCE, DEPARTMENT OF HEALTH AND HUMAN SERVICES							154,101	1,863,982
OFFICE OF REFUGEE RESETTLEMENT, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
OFFICE OF REFUGEE RESETTLEMENT, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES								

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

**PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)**

<b>FEDERAL AGENCY</b>				<b>NONCASH</b>	<b>STATE<sup>1</sup></b>		<b>DIRECT</b>	<b>PASSED TO</b>
<b>MAJOR SUBDIVISION OF FEDERAL AGENCY</b>				<b>INDICATOR</b>	<b>AGENCY</b>	<b>CFDA / OTHER ID NUMBER</b>	<b>EXPENDITURES</b>	<b>SUBRECIPIENTS</b>
<b>SOURCE TYPE (DIRECT OR PASS-THROUGH)</b>								
<b>ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)</b>								
<b>PROGRAM NAME</b>								
Refugee and Entrant Assistance: State Administered Programs				IHA	93.566		943,370	1,852,475
Refugee and Entrant Assistance: Discretionary Grants				FAA	93.576		141,928	(665)
Refugee and Entrant Assistance: Discretionary Grants				IHA	93.576		382,946	459,435
Refugee and Entrant Assistance: Targeted Assistance				IHA	93.584		82,448	329,352
SUBTOTAL DIRECT FROM:							1,550,692	2,640,597
SUBTOTAL OFFICE OF REFUGEE RESETTLEMENT, ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES							1,550,692	2,640,597
PUBLIC HEALTH SERVICE								
DIRECT FROM:								
PUBLIC HEALTH SERVICE								
Grants for Technical Assistance Activities Related to the Block Grant for Community Mental Health Services - T				GGB	93.119		56,724	0
Grants for Technical Assistance Activities Related to the Block Grant for Community Mental Health Services - T				IIA	93.119		101,753	0
State Data Collection Uniform Alcohol and Drug Abuse Data				IIA	93.179		27,681	0
Public Health Homepage				FAA	93.97D49356701D		138	9,862
Curriculum Modules				FAA	93.97D96618401D		19	1,351
Vital Statistics PO				FAA	93.DSR95B0055		141,526	0
SUBTOTAL DIRECT FROM:							327,841	11,213
SUBTOTAL PUBLIC HEALTH SERVICE							327,841	11,213
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Demonstration Grants for Residential Treatment for Women and Their Children				IHM	93.102		24,982	701,539
Demonstration Grants for the Prevention of Alcohol and Drug Abuse Among High-Risk Populations				GGB	93.144		171,999	28,863
Demonstration Grants for the Prevention of Alcohol and Drug Abuse Among High-Risk Populations				GKA	93.144		143,610	73,378
Projects for Assistance in Transition from Homelessness (PATH)				IIA	93.150		11,299	328,971
Community Prevention Coalitions (Partnership) Demonstration Grant				IHM	93.194		3,477	129,882
Demonstration Cooperative Agreements for Development and Implementation of Criminal Justice Treatment Networks				IHM	93.229		36,194	1,400,787
Consolidated Knowledge Development and Application Program				GGB	93.230		116,125	0
Consolidated Knowledge Development and Application Program				GKA	93.230		89,868	28,799
Consolidated Knowledge Development and Application Program				IHM	93.230		48,388	575,965
Cooperative Agreements for State Treatment Outcomes and Performance Pilot Studies Enhancement				FAA	93.238		18,589	0
Block Grants for Community Mental Health Services				IIA	93.958		262,387	3,504,369
Block Grants for Prevention and Treatment of Substance Abuse				IHM	93.959		1,865,011	18,860,571
Mental Health Disaster Assistance and Emergency Mental Health				IIA	93.982		0	35,240
SUBTOTAL DIRECT FROM:							2,791,929	25,668,364
PASS-THROUGH PROGRAMS FROM:								
ARAPAHOE HOUSE								
Consolidated Knowledge Development and Application Program				GFD	93.230 / 93.0399.12.133D		4,009	0
DENVER GENERAL HOSPITAL								
Community-Based Comprehensive HIV/STD/TB Outreach Services for High Risk Substance Abusers Demonstration Progr				GFE	93.949 / 93.DGH 97-086-E		(90)	0
DENVER HEALTH AND HOSPITAL								
Community-Based Comprehensive HIV/STD/TB Outreach Services for High Risk Substance Abusers Demonstration Progr				GFE	93.949 / 93.DHH 97-086A-E		3,775	0
SIGNAL BEHAVIORAL HEALTH NETWORK								
Block Grants for Prevention and Treatment of Substance Abuse				GFE	93.959 / 93.PN9806-061		1,692,301	0
Block Grants for Prevention and Treatment of Substance Abuse				GFE	93.959 / 93.SIGNAL PN9706-187		(3,553)	0
Block Grants for Prevention and Treatment of Substance Abuse				GFE	93.959 / 93.SIGNAL SSPA2-99		(768)	0
Block Grants for Prevention and Treatment of Substance Abuse				GFE	93.959 / 93.SIGNAL PN9706-187		(2,033)	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							1,693,641	0
SUBTOTAL SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							4,485,570	25,668,364
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES							138,438,392	299,535,606
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE								

1 - See Note 5 for a listing of State agency codes and agency names.

STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE								
DIRECT FROM:								
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					GKA	94.002	51,755	0
Retired and Senior Volunteer Program					DAA	94.004	116,021	252,573
Learn and Serve America: School and Community Based Programs					GJD	94.005	33,172	0
Learn and Serve America: Higher Education					GJA	94.006	2,209,126	0
Ameri Corps								
SUBTOTAL DIRECT FROM:							2,410,074	252,573
PASS-THROUGH PROGRAMS FROM:								
CAMPUS COMPACT NATIONAL CENTER					GFD	94.005 / 94.97LHEAZ044	14,404	0
Learn and Serve America: Higher Education					GGJ	94.005	14,566	0
Denver University					GJD	94.005 / 94.95LHC00007	6,142	0
Learn and Serve America: Higher Education					DAA	94.004 / 94.55096	2,029	0
EDUCATION COMM OF THE STATES					DAA	94.004 / 94.4430R5449901	1,258	0
Learn and Serve America: Higher Education								
QUEST INTERNATIONAL								
Learn and Serve America: School and Community Based Programs								
VERMONT DEPT OF EDUCATION								
Learn and Serve America: School and Community Based Programs								
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							38,399	0
SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE							2,448,473	252,573
SUBTOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE							2,448,473	252,573
-----								
SOCIAL SECURITY ADMINISTRATION								
SOCIAL SECURITY ADMINISTRATION								
DIRECT FROM:								
SOCIAL SECURITY ADMINISTRATION					IHA	96.001	14,456,057	0
Social Security: Disability Insurance								
SUBTOTAL DIRECT FROM:							14,456,057	0
SUBTOTAL SOCIAL SECURITY ADMINISTRATION							14,456,057	0
SUBTOTAL SOCIAL SECURITY ADMINISTRATION							14,456,057	0
-----								
FEDERAL AGENCIES NOT USING CFDA NUMBERS								
CENTRAL INTELLIGENCE AGENCY								
DIRECT FROM:								
CENTRAL INTELLIGENCE AGENCY					GGB	99.UNKNOWN	132,197	0
Central Intelligence Agency								
SUBTOTAL DIRECT FROM:							132,197	0
SUBTOTAL CENTRAL INTELLIGENCE AGENCY							132,197	0
CONSUMER PRODUCT SAFETY COMMISSION								
DIRECT FROM:								
CONSUMER PRODUCT SAFETY COMMISSION					FAA	99.S01474205	4,421	0
Consumer Product Safety								

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
SUBTOTAL DIRECT FROM:							4,421	0
SUBTOTAL CONSUMER PRODUCT SAFETY COMMISSION							4,421	0
STATE JUSTICE INSTITUTE								
DIRECT FROM:								
STATE JUSTICE INSTITUTE								
PERFORMANCE INDICATORS					JAA	99. SJ1 -98-264	2,606	0
SUBTOTAL DIRECT FROM:							2,606	0
SUBTOTAL STATE JUSTICE INSTITUTE							2,606	0
SUBTOTAL FEDERAL AGENCIES NOT USING CFDA NUMBERS							139,224	0
SUBTOTAL A-UNCLUSTERED PROGRAMS							816,411,902	622,238,837
-----								
CDBG - CLUSTER								
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
PASS-THROUGH PROGRAMS FROM:								
City of Colorado Springs								
Community Development Block Grants/Entitlement Grants					GGB	14.218 / 14.98C-15968	8,871	0
JEFFERSON COUNTY								
Community Development Block Grants/Entitlement Grants					GJL	14.218 / 14.CB98ST	0	21,117
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							8,871	21,117
SUBTOTAL COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							8,871	21,117
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							8,871	21,117
SUBTOTAL CDBG - CLUSTER							8,871	21,117
-----								
FOOD STAMP PROGRAM - CLUSTER								
DEPARTMENT OF AGRICULTURE								
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE								
DIRECT FROM:								
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE								
Food Stamps					IHA	10.551	0	146,466,081
State Administrative Matching Grants for Food Stamp Program					IHA	10.561	4,594,233	12,830,413
SUBTOTAL DIRECT FROM:							4,594,233	159,296,494
SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE							4,594,233	159,296,494
SUBTOTAL DEPARTMENT OF AGRICULTURE							4,594,233	159,296,494
SUBTOTAL FOOD STAMP PROGRAM - CLUSTER							4,594,233	159,296,494
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1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
HIV - CLUSTER								
DEPARTMENT OF HEALTH AND HUMAN SERVICES								
BUREAU OF HEALTH RESOURCES DEVELOPMENT, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
PASS-THROUGH PROGRAMS FROM:								
PITON FOUNDATION								
HIV Emergency Relief Project Grants				GFE	93. 914 / 93. PN9712-074		66,030	0
HIV Emergency Relief Project Grants				GFE	93. 914 / 93. PN9812-087		16,782	0
HIV Emergency Relief Project Grants				GFE	93. 914 / 93. RYAN PN9712-077		5,317	0
HIV Emergency Relief Project Grants				GFE	93. 914 / 93. RYAN PN9712-078		26,808	0
							-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							114,937	0
							-----	-----
SUBTOTAL BUREAU OF HEALTH RESOURCES DEVELOPMENT, HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							114,937	0
							-----	-----
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES							114,937	0
							-----	-----
SUBTOTAL HIV - CLUSTER							114,937	0
-----								
MEDICAID - CLUSTER								
DEPARTMENT OF HEALTH AND HUMAN SERVICES								
HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Medical Assistance Program (Medicaid)				FAA	93. 778		143,096	0
Medical Assistance Program (Medicaid)				UHA	93. 778		948,631,645	5,890,632
							-----	-----
SUBTOTAL DIRECT FROM:							948,774,741	5,890,632
							-----	-----
SUBTOTAL HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							948,774,741	5,890,632
HEALTH STANDARDS AND QUALITY BUREAU, HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
HEALTH STANDARDS AND QUALITY BUREAU, HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
State Survey and Certification of Health Care Providers and Suppliers				UHA	93. 777		2,241,461	0
							-----	-----
SUBTOTAL DIRECT FROM:							2,241,461	0
PASS-THROUGH PROGRAMS FROM:								
ABT ASSOCIATES INC								
State Survey and Certification of Health Care Providers and Suppliers				GFE	93. 777 / 93. ABT 500 91 0071		(181)	0
State Survey and Certification of Health Care Providers and Suppliers				GFE	93. 777 / 93. ABT 500 94 0061		279,780	0
State Survey and Certification of Health Care Providers and Suppliers				GFE	93. 777 / 93. ABT 500 95 0062		(64)	0
State Survey and Certification of Health Care Providers and Suppliers				GFE	93. 777 / 93. ABT 500 96 3(6)		176,445	0
RIVERSIDE TECHNOLOGY INC								
State Survey and Certification of Health Care Providers and Suppliers				GFE	93. 777 / 93. RTI 4-53U-6613		74,528	0
URBAN INSTITUTE								
State Survey and Certification of Health Care Providers and Suppliers				GFE	93. 777 / 93. UI 06708-005-00		204,673	0
							-----	-----
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							735,181	0
							-----	-----
SUBTOTAL HEALTH STANDARDS AND QUALITY BUREAU, HEALTH CARE FINANCING ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							2,976,642	0
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES								

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

**PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)**

FEDERAL AGENCY				DIRECT	
MAJOR SUBDIVISION OF FEDERAL AGENCY				EXPENDITURES	
SOURCE TYPE (DIRECT OR PASS-THROUGH)				PASSED TO	
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)				SUBRECIPIENTS	
PROGRAM NAME	NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER		
State Medicaid Fraud Control Units		LAA	93.775	629,465	0
State Medicaid Fraud Control Units		UHA	93.775	23,228	0
SUBTOTAL DIRECT FROM:				652,693	0
SUBTOTAL OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES				652,693	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES				952,404,076	5,890,632
SUBTOTAL MEDICAID - CLUSTER				952,404,076	5,890,632
-----					
NUTRITION - CLUSTER					
DEPARTMENT OF AGRICULTURE					
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
DIRECT FROM:					
FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE					
School Breakfast Program		DAA	10.553	0	8,508,946
National School Lunch Program (NLSP)		DAA	10.555	0	50,564,210
National School Lunch Program (NLSP)		GGB	10.555	85,459	0
National School Lunch Program (NLSP)		* IHA	10.555	0	8,458,190
Special Milk Program for Children		DAA	10.556	0	71,205
Child and Adult Care Food Program (CACFP)		FAA	10.558	1,110,101	23,642,208
Child and Adult Care Food Program (CACFP)		* IHA	10.558	0	141,103
Summer Food Service Program for Children		DAA	10.559	59,675	1,444,344
Summer Food Service Program for Children		* IHA	10.559	0	9,289
SUBTOTAL DIRECT FROM:				1,255,235	92,839,495
PASS-THROUGH PROGRAMS FROM:					
New Mexico State University					
National School Lunch Program (NLSP)		GGB	10.555 / 10. NMSU-SUB-A5	8,144	0
University of Wyoming					
National School Lunch Program (NLSP)		GGB	10.555 / 10.	98	0
National School Lunch Program (NLSP)		GGB	10.555 / 10.	287	0
Utah State University					
National School Lunch Program (NLSP)		GGB	10.555 / 10. 96-078 AMD 5	7,553	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:				16,082	0
SUBTOTAL FOOD AND CONSUMER SERVICE, DEPARTMENT OF AGRICULTURE				1,271,317	92,839,495
SUBTOTAL DEPARTMENT OF AGRICULTURE				1,271,317	92,839,495
SUBTOTAL NUTRITION - CLUSTER				1,271,317	92,839,495
-----					
RESEARCH AND DEVELOPMENT - CLUSTER					
AGRICULTURE					
DIRECT FROM:					
AGRICULTURE					
R & D		GLA	.98-35501-6923	32,189	0
R & D		GLA	.RMRS-98121-RJVA	45,685	0
R & D		GLA	.RMRS-98158-RJVA	64,790	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
SUBTOTAL DIRECT FROM:							142, 664	0
SUBTOTAL AGRICULTURE							142, 664	0
COMMERCE								
DIRECT FROM:								
COMMERCE								
R & D					GLA	.43NANB811542	9, 975	0
SUBTOTAL DIRECT FROM:							9, 975	0
SUBTOTAL COMMERCE							9, 975	0
DEFENSE-ARMY								
PASS-THROUGH PROGRAMS FROM:								
SCIENCE APPLICATIONS INTERNAT.								
R & D					GLA	.DAAE07-98-C-L037	18, 664	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							18, 664	0
SUBTOTAL DEFENSE-ARMY							18, 664	0
ENERGY								
DIRECT FROM:								
ENERGY								
R & D					GLA	.19X-ST793C; TASK 10	5, 212	0
R & D					GLA	.19X-ST793C; TASK 6	51, 426	0
R & D					GLA	.19X-ST793C; TASK 7	27, 232	0
R & D					GLA	.19X-ST793C; TASK 8	46, 561	0
R & D					GLA	.19X-ST793C; TASK 9	27, 267	0
R & D					GLA	.645AXSMLB-9W	49, 842	0
R & D					GLA	.646AXSMLB-9W	45, 504	0
R & D					GLA	.DE-AF26-99FT00559	10, 910	0
R & D					GLA	.DE-AP26-98FT00796	32, 080	0
R & D					GLA	.DE-FG03-93ER40789	36, 948	0
R & D					GLA	.DE-FG03-98ER14908	201, 420	0
R & D					GLA	.H1801-0019-2G	25, 499	0
SUBTOTAL DIRECT FROM:							559, 901	0
PASS-THROUGH PROGRAMS FROM:								
AMERICAN IRON AND STEEL INST								
R & D					GLA	.DE-FC07-97ID13554	104, 104	0
TDA RESEARCH, INC								
R & D					GLA	.DE-FG03-98ER86084	31, 820	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							135, 924	0
SUBTOTAL ENERGY							695, 825	0
ENVIRONMENTAL PROTECTION AGENCY								
DIRECT FROM:								
ENVIRONMENTAL PROTECTION AGENCY								
R & D					GLA	.8X-0399-NTEX	31, 807	0
R & D					GLA	.CP998933-01-0	36, 172	0
R & D					GLA	.R 826651-01-0	32, 505	0
R & D					GLA	.R 826684-01-0	70, 826	0
SUBTOTAL DIRECT FROM:							171, 310	0
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY							171, 310	0

1 - See Note 5 for a listing of State agency codes and agency names.



**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
SUBTOTAL							1,038,438	0
-----								
DEPARTMENT OF AGRICULTURE								
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE								
DIRECT FROM:								
AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE								
Agricultural Research: Basic and Applied Research					GFE	10.001	18,530	0
SUBTOTAL DIRECT FROM:							18,530	0
SUBTOTAL AGRICULTURAL RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE							18,530	0
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE								
DIRECT FROM:								
COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE								
Grants for Agricultural Research, Special Research Grants					GFB	10.200	16,450	0
Grants for Agricultural Research: Competitive Research Grants					GFB	10.206	151,318	9,500
Grants for Agricultural Research: Competitive Research Grants					GLA	10.206 / 10. PO 98CRSA0026	1,291	0
R & D					GLA	10.97-35107-4412	60,593	0
SUBTOTAL DIRECT FROM:							229,652	9,500
SUBTOTAL COOPERATIVE STATE RESEARCH, EDUCATION, AND EXTENSION SERVICE, DEPARTMENT OF AGRICULTURE							229,652	9,500
ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE								
DIRECT FROM:								
ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE								
R & D					GLA	10.43-3AES-6-80075	150,589	0
SUBTOTAL DIRECT FROM:							150,589	0
SUBTOTAL ECONOMIC RESEARCH SERVICE, DEPARTMENT OF AGRICULTURE							150,589	0
FOREST SERVICE, DEPARTMENT OF AGRICULTURE								
DIRECT FROM:								
FOREST SERVICE, DEPARTMENT OF AGRICULTURE								
R&D					GGH	10.110213119427	278	0
R&D					GGH	10.110213179008	3,434	0
R&D					GGH	10.110213249513	(368)	0
Forestry Research					GFB	10.652	148,220	0
Forestry Research					GFD	10.652	31,148	0
Forestry Research					GLA	10.652 / 10.28-C5-896	1,388	0
Cooperative Forestry Assistance					GFB	10.664	17	0
R&D-PIKE & SAN ISABLE NATL					GKA	10.CCS-12-96-07-063	321	0
SUBTOTAL DIRECT FROM:							184,438	0
SUBTOTAL FOREST SERVICE, DEPARTMENT OF AGRICULTURE							184,438	0
SUBTOTAL DEPARTMENT OF AGRICULTURE							583,209	9,500
-----								
DEPARTMENT OF COMMERCE								
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE								
DIRECT FROM:								
ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE								

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>					
MAJOR SUBDIVISION OF FEDERAL AGENCY					
SOURCE TYPE (DIRECT OR PASS-THROUGH)					
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)					
PROGRAM NAME	NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Trade Adjustment Assistance		GFB	11.313	957,903	0
SUBTOTAL DIRECT FROM:				957,903	0
SUBTOTAL ECONOMIC DEVELOPMENT ADMINISTRATION, DEPARTMENT OF COMMERCE				957,903	0
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE					
R & D		GLA	11.40RANB6B3622	221	0
R & D		GLA	11.50RANB70C021	40,136	0
Measurement and Engineering Research and Standards		GFB	11.609	3,090,789	0
Advanced Technology Program		GFB	11.612	63,894	0
R & D		GLA	11.VARIOUS AWARDS	53,630	0
SUBTOTAL DIRECT FROM:				3,248,670	0
SUBTOTAL NATIONAL INSTITUTE OF STANDARDS AND TECHNOLOGY, DEPARTMENT OF COMMERCE				3,248,670	0
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE					
Climate and Atmospheric Research		GFB	11.431	373,045	0
Environmental Research Laboratories Cooperative Institutes		GFB	11.432	16,300,636	0
Independent Education and Science Projects and Programs		GFB	11.449	13,694	0
Climate and Air Quality Research		GFB	11.459	763	0
Special Oceanic and Atmospheric Projects		GFB	11.460	53,867	0
SUBTOTAL DIRECT FROM:				16,742,005	0
SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE				16,742,005	0
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL WEATHER SERVICE, DEPARTMENT OF COMMERCE					
DIRECT FROM:					
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL WEATHER SERVICE, DEPARTMENT OF COMMERCE					
Cooperative Institute for Applied Meteorological Studies (CIAMS) and Cooperative Institute for Tropical Meteor		GFB	11.468	(101)	0
SUBTOTAL DIRECT FROM:				(101)	0
SUBTOTAL NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, NATIONAL WEATHER SERVICE, DEPARTMENT OF COMMERCE				(101)	0
SUBTOTAL DEPARTMENT OF COMMERCE				20,948,477	0
-----					
DEPARTMENT OF DEFENSE					
AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE					
DIRECT FROM:					
AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE					
Air Force Defense Research Sciences Program		GFB	12.800	3,557,487	0
Air Force Defense Research Sciences Program		GFC	12.800	19,509	0
Air Force Defense Research Sciences Program		GLA	12.800 / 12.F49620-95-1-0350	16,141	0
R&D-WOMEN'S HEALTH		GKA	12.F4162295P6236	2,870	0
R & D		GLA	12.F49620-98-1-0060	80,240	11,250
R & D		GLA	12.F49620-98-1-0483	238,406	0
SUBTOTAL DIRECT FROM:				3,914,653	11,250
PASS-THROUGH PROGRAMS FROM:					
BLACKHAWK GEOMETRICS					
R & D		GLA	12.NOT GIVEN	26,764	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u> MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME				NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
INNOVATIVE SCIENTIFIC SOLUTION					GLA	12. F33615-98-C-2859	29,974	0
R & D					GLA	12. F33615-99-C-2904	5,979	0
LOCKHEED MARTIN								
R & D					GLA	12. F33615-97-C-1097	22,685	0
NCMS								
R & D					GLA	12. F33615-94-2-4423	126,648	0
SOUTHWEST SCIENCES								
R & D					GLA	12. F33615-96-C-2632	245	0
UNIVERSITY OF CALIFORNIA								
Air Force Defense Research Sciences Program					GLA	12. 800 / 12. F49620-95-1-22501	556	0
UNIVERSITY OF DELAWARE								
R & D					GLA	12. F49620-96-1-0039	57,076	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							269,927	0
SUBTOTAL AIR FORCE OFFICE OF SCIENTIFIC RESEARCH, HQ AIR FORCE MATERIAL COMMAND, DEPARTMENT OF THE AIR FORCE, DEPARTMENT OF DEFENSE							4,184,580	11,250
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE								
DIRECT FROM:								
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE								
Research & Technology Development					GFB	12. 910	594,724	169,401
SUBTOTAL DIRECT FROM:							594,724	169,401
PASS-THROUGH PROGRAMS FROM:								
AMERICAN WELDING SOCIETY								
R & D					GLA	12. NOT GIVEN	6,809	0
MATERIALS RESEARCH GROUP								
R & D					GLA	12. DAAH01-97-C-R225	15,448	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							22,257	0
SUBTOTAL DEFENSE ADVANCED RESEARCH PROJECTS AGENCY, DEPARTMENT OF DEFENSE							616,981	169,401
DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE								
DIRECT FROM:								
DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE								
Industrial Equipment Loans to Educational Institutions					GFD	12. 001	(530)	0
SUBTOTAL DIRECT FROM:							(530)	0
SUBTOTAL DEFENSE LOGISTICS AGENCY, DEPARTMENT OF DEFENSE							(530)	0
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE								
DIRECT FROM:								
DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE								
Military Medical Research & Development					GFE	12. 420	1,456,961	313,224
SUBTOTAL DIRECT FROM:							1,456,961	313,224
SUBTOTAL DEPARTMENT OF ARMY U.S. ARMY RESEARCH AND MATERIAL COMMAND, DEPARTMENT OF DEFENSE							1,456,961	313,224
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE								
DIRECT FROM:								
NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE								
Language Grant Program					GFB	12. 900	132,925	0
Mathematical Sciences Grants Program					GFB	12. 901	(1)	0
Information Security Grant Program					GFB	12. 902	107,448	0
SUBTOTAL DIRECT FROM:							240,372	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
SUBTOTAL NATIONAL SECURITY AGENCY, DEPARTMENT OF DEFENSE							240,372	0
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY								
DIRECT FROM:								
OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY								
Basic & Applied Scientific Research				GFB	12.300		3,029,819	278,067
Basic & Applied Scientific Research				GFC	12.300		8	0
Basic & Applied Scientific Research				GFD	12.300		114,755	0
Basic & Applied Scientific Research				GFE	12.300		304,716	0
Basic & Applied Scientific Research				GLA	12.300 / 12.N00014-95-1-0066		16,708	0
Basic & Applied Scientific Research				GLA	12.300 / 12.N00014-95-1-0508		76,538	0
R & D				GLA	12.DAAG55-98-1-0070		91,000	0
R & D				GLA	12.N00014-91-J-1267		58,753	0
R & D				GLA	12.N00014-94-1-0694		131,033	0
R & D				GLA	12.N00014-95-1-0542		165	0
SUBTOTAL DIRECT FROM:							3,823,495	278,067
PASS-THROUGH PROGRAMS FROM:								
LOCKHEED MARTIN								
R & D				GLA	12.1000014-96-C-0282		9	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							9	0
SUBTOTAL OFFICE OF NAVAL RESEARCH, DEPARTMENT OF THE NAVY							3,823,504	278,067
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE								
DIRECT FROM:								
OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE								
Protection of Essential Highways, Highway Bridge Approaches, & Public Works				GFB	12.105		(528)	0
Protection of Essential Highways, Highway Bridge Approaches, & Public Works				GFD	12.105		38,517	0
Flood Control Projects				GFB	12.106		69,272	0
Navigation Projects				GFD	12.107		(249)	0
State Memorandum of Agreement Program for the Reimbursement of Technical Services				GFB	12.113		12,162	167,202
Collaborative Research & Development				GFB	12.114		526,453	0
R & D				GLA	12.DACA39-94-C-0119		(661)	0
SUBTOTAL DIRECT FROM:							644,966	167,202
SUBTOTAL OFFICE OF THE CHIEF OF ENGINEERS, DEPARTMENT OF THE ARMY, DEPARTMENT OF DEFENSE							644,966	167,202
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE								
DIRECT FROM:								
OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE								
Basic, Applied, & Advanced Research in Science and Engineering				GFB	12.630		190,410	0
Basic, Applied, & Advanced Research in Science and Engineering				GFC	12.630		39,899	0
Basic, Applied, & Advanced Research in Science and Engineering				GLA	12.630 / 12.F49620-99-1-0150		131,021	0
SUBTOTAL DIRECT FROM:							361,330	0
SUBTOTAL OFFICE OF THE SECRETARY OF DEFENSE, DEPARTMENT OF DEFENSE							361,330	0
U. S. ARMY RESEARCH OFFICE, U. S. ARMY MATERIAL COMMAND								
DIRECT FROM:								
U. S. ARMY RESEARCH OFFICE, U. S. ARMY MATERIAL COMMAND								
Basic Scientific Research				GFB	12.431		626,161	0
Basic Scientific Research				GFC	12.431		85,963	60,644
Basic Scientific Research				GFE	12.431		197,979	0
R & D				GLA	12.DAAG55-98-1-0085		73,556	0
R & D				GLA	12.DAAG55-98-1-0105		64,507	0
R & D				GLA	12.DAAG55-98-1-0324		20,880	0
R & D				GLA	12.DAAH04-96-1-0107		47,190	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u> MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME				NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
R & D					GLA	12. DAAM01-95-C-0068	109,927	0
SUBTOTAL DIRECT FROM:							1,226,163	60,644
PASS-THROUGH PROGRAMS FROM:								
BOISE STATE UNIVERSITY Basic Scientific Research					GLA	12.431 / 12. DAAG55-98-1-0277	45,938	0
UNIVERSITY OF KENTUCKY R & D					GLA	12. DAAH04-94-G-0344	1,078	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							47,016	0
SUBTOTAL U.S. ARMY RESEARCH OFFICE, U.S. ARMY MATERIAL COMMAND							1,273,179	60,644
SUBTOTAL DEPARTMENT OF DEFENSE							12,601,343	999,788
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DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
DIRECT FROM:								
COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Community Development Block Grants/Special Purpose Grants/Technical Assistance Program					GFB	14.227	14,948	0
SUBTOTAL DIRECT FROM:							14,948	0
SUBTOTAL COMMUNITY PLANNING AND DEVELOPMENT, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							14,948	0
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							14,948	0
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DEPARTMENT OF THE INTERIOR								
BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR								
DIRECT FROM:								
BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR								
R & D					GLA	15. CBK00133495; MOD 3	64,302	0
R & D					GLA	15. CBK00133495; MOD 6	80,443	0
R & D					GLA	15. CKB00133495; MOD 5	187,267	0
SUBTOTAL DIRECT FROM:							332,012	0
SUBTOTAL BUREAU OF INDIAN AFFAIRS, DEPARTMENT OF THE INTERIOR							332,012	0
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR								
DIRECT FROM:								
BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR								
R & D					GLA	15.1422 C950A60009; T04	15,013	0
Cooperative Inspection Agreements with States & Tribes					GFB	15.222	17,176	0
Recreation Resource Management					GFB	15.225	(211)	0
R & D					GLA	15. C950A60009; T02	29,074	0
R & D					GLA	15. C950A60009; T03	12,438	0
SUBTOTAL DIRECT FROM:							73,490	0
SUBTOTAL BUREAU OF LAND MANAGEMENT, DEPARTMENT OF THE INTERIOR							73,490	0
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR								
DIRECT FROM:								
GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR								

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
Assistance to State Water Resources Research Institutes					GFB	15. 805	10,336	0
Earthquake Hazards Reduction Program					GFB	15. 807	28,672	0
U.S. Geological Survey: Research & Data Acquisition					GFB	15. 808	456,934	0
SUBTOTAL DIRECT FROM:							495,942	0
SUBTOTAL GEOLOGICAL SURVEY, DEPARTMENT OF THE INTERIOR							495,942	0
MINERALS MANAGEMENT, DEPARTMENT OF THE INTERIOR								
DIRECT FROM:								
MINERALS MANAGEMENT, DEPARTMENT OF THE INTERIOR								
R & D					GLA	15. 1435-01-96-P0-13080	12,051	0
R & D					GLA	15. 1435-01-98-P0-15147	35,308	0
R & D					GLA	15. P0 16062	6,234	0
SUBTOTAL DIRECT FROM:							53,593	0
SUBTOTAL MINERALS MANAGEMENT, DEPARTMENT OF THE INTERIOR							53,593	0
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR								
DIRECT FROM:								
NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR								
R&D-IMPACT STUDY ROCKY MTN					GKA	15. 1443PX152092444	60,967	0
National Natural Landmarks Program					GFB	15. 910	5,756	0
National Historic Landmark					GFD	15. 912	17,320	0
National Register of Historic Places					GFB	15. 914	1,026	0
National Register of Historic Places					GFD	15. 914	(36)	0
Technical Preservation Services					GFB	15. 915	(69)	0
Outdoor Recreation: Acquisition, Development and Planning					GFB	15. 916	11,829	0
Rivers, Trails, & Conservation Assistance					GFB	15. 921	31,939	0
National Center for Preservation Technology and Training (B) -					GFB	15. 923	(118)	0
R&D					GGH	15. CA-1268-1-9016	15,423	0
R&D					GGH	15. CA-6115-4-8024	6,893	0
R&D					GGH	15. CA1268-1-9016	407	0
R & D					GLA	15. CA2360-96-002; 96-02	335	0
R & D					GLA	15. CA2360-96-002; 96-04	21,361	0
SUBTOTAL DIRECT FROM:							173,033	0
SUBTOTAL NATIONAL PARK SERVICE, DEPARTMENT OF THE INTERIOR							173,033	0
OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR								
DIRECT FROM:								
OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR								
Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining					GFB	15. 250	34,032	0
Regulation of Surface Coal Mining & Surface Effects of Underground Coal Mining					GFD	15. 250	101	0
Abandoned Mine Land Reclamation (AMLR) Program					GFB	15. 252	891,390	0
Grants for Mining and Mineral Resources and Research Institutes					GFD	15. 308	366	0
SUBTOTAL DIRECT FROM:							925,889	0
SUBTOTAL OFFICE OF SURFACE MINING RECLAMATION AND ENFORCEMENT, DEPARTMENT OF THE INTERIOR							925,889	0
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR								
DIRECT FROM:								
U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR								
Fish & Wildlife Management Assistance					GFB	15. 608	2,540	0
Cooperative Endangered Species Conservation Fund					GFB	15. 615	4,318	0
Wildlife Conservation & Appreciation					GFB	15. 617	6,895	0
SUBTOTAL DIRECT FROM:							13,753	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u> MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME				NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL U.S. FISH AND WILDLIFE SERVICE, DEPARTMENT OF THE INTERIOR							13, 753	0
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR								
DIRECT FROM:								
U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR								
R & D					GLA	15. 1434-CR-96-SA-00220	716	0
R & D					GLA	15. 1434-CR-97-AG-00001	33, 283	0
R & D					GLA	15. 1434-CR-97-AG-00002	14, 163	0
R & D					GLA	15. 1434-CR-98-SA-00317	6, 928	0
R & D					GLA	15. 1434-HQ-97-AG-01726	(26)	0
R & D					GLA	15. 1434-WR-97-AG-00006	101, 048	0
National Cooperative Geologic Mapping Program					GLA	15. 810 / 15. 99HQAG0073	3, 417	0
R & D					GLA	15. 98CRSA1077	13, 543	0
R & D					GLA	15. 98CRSA11369	4, 801	0
R & D					GLA	15. 98CRSA1220	24, 964	0
R & D					GLA	15. 98CRSA1243	3, 600	0
R & D					GLA	15. 98HQAG2105	5, 000	0
R & D					GLA	15. 98HOSA1685-1	13, 516	0
R & D					GLA	15. 99CRAG0001	40, 785	0
R & D					GLA	15. 99CRSA0285	17, 318	0
R & D					GLA	15. ASSIGNMENT AGREEMENT	37, 884	0
R&D-VAN WYCK BOG					GKA	15. UNKNOWN	237	0
SUBTOTAL DIRECT FROM:							321, 177	0
SUBTOTAL U.S. GEOLOGICAL SURVEY, U.S. DEPARTMENT OF THE INTERIOR							321, 177	0
SUBTOTAL DEPARTMENT OF THE INTERIOR							2, 388, 889	0
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DEPARTMENT OF JUSTICE								
OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE								
DIRECT FROM:								
OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE								
Violence Against Women Formula Grants					GFB	16. 588	27, 759	0
Violence Against Women Formula Grants					GFC	16. 588	6, 179	0
SUBTOTAL DIRECT FROM:							33, 938	0
SUBTOTAL OFFICE OF JUSTICE PROGRAMS, DEPARTMENT OF JUSTICE							33, 938	0
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE								
DIRECT FROM:								
OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE								
Juvenile Justice & Delinquency Prevention: Special Emphasis					GFB	16. 541	856, 600	0
Weed and Seed Program Fund					GFE	16. 725	279, 100	0
SUBTOTAL DIRECT FROM:							1, 135, 700	0
SUBTOTAL OFFICE OF JUVENILE JUSTICE AND DELINQUENCY PREVENTION, DEPARTMENT OF JUSTICE							1, 135, 700	0
SUBTOTAL DEPARTMENT OF JUSTICE							1, 169, 638	0
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DEPARTMENT OF TRANSPORTATION								
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
DIRECT FROM:								
FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>				<u>NONCASH</u>		<u>STATE<sup>1</sup></u>	<u>CFDA / OTHER ID NUMBER</u>	<u>DIRECT</u>	<u>PASSED TO</u>
<u>MAJOR SUBDIVISION OF FEDERAL AGENCY</u>				<u>INDICATOR</u>	<u>AGENCY</u>			<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
<u>SOURCE TYPE (DIRECT OR PASS-THROUGH)</u>									
<u>ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)</u>									
<u>PROGRAM NAME</u>									
Highway Planning & Construction					GFB	20.205		100,162	0
SUBTOTAL DIRECT FROM:								100,162	0
SUBTOTAL FEDERAL HIGHWAY ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								100,162	0
SUBTOTAL DEPARTMENT OF TRANSPORTATION								100,162	0
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OFFICE OF PERSONNEL MANAGEMENT									
OFFICE OF PERSONNEL MANAGEMENT									
DIRECT FROM:									
OFFICE OF PERSONNEL MANAGEMENT									
Intergovernmental Personnel Act (IPA) Mobility Program					GFC	27.011		98,110	0
Intergovernmental Personnel Act (IPA) Mobility Program					GFE	27.011		807,342	0
SUBTOTAL DIRECT FROM:								905,452	0
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT								905,452	0
SUBTOTAL OFFICE OF PERSONNEL MANAGEMENT								905,452	0
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GENERAL SERVICES ADMINISTRATION									
GENERAL SERVICES ADMINISTRATION									
DIRECT FROM:									
GENERAL SERVICES ADMINISTRATION									
Business Services					GFB	39.001		7,377	0
SUBTOTAL DIRECT FROM:								7,377	0
SUBTOTAL GENERAL SERVICES ADMINISTRATION								7,377	0
SUBTOTAL GENERAL SERVICES ADMINISTRATION								7,377	0
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NATIONAL AERONAUTICS AND SPACE ADMINISTRATION									
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION									
DIRECT FROM:									
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION									
Aerospace Education Services Program					GFB	43.001		573,189	0
Aerospace Education Services Program					GFC	43.001		810	0
Aerospace Education Services Program					GFD	43.001		1,139	0
Technology Transfer					GFB	43.002		25,201,232	26,721,617
Technology Transfer					GFC	43.002		9,192	0
R & D					GLA	43. NAG3-1628		17,308	0
R & D					GLA	43. NAG3-1698		53,013	0
R & D					GLA	43. NAG3-1970		128,089	0
R&D-NASA/UNIV JOINT VENTURE					GKA	43. NAG8-227		(201)	0
R & D					GLA	43. NCC3-659		32,286	0
R & D					GLA	43. NCCW-0096		1,273,238	797,876
SUBTOTAL DIRECT FROM:								27,289,295	27,519,493
PASS-THROUGH PROGRAMS FROM:									
CALIFORNIA INST OF TECHNOLOGY									
R & D					GLA	43. TASK ORDER RF-323		23,803	0

1 - See Note 5 for a listing of State agency codes and agency names.



**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
ELECTRIC PROPULSION LABORATORY								
R & D					GLA	43. EPLSBI R023. 10	6, 582	0
ELS TECHNOLOGY								
R & D					GLA	43. NOT GIVEN	14, 753	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							45, 138	0
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION							27, 334, 433	27, 519, 493
SUBTOTAL NATIONAL AERONAUTICS AND SPACE ADMINISTRATION							27, 334, 433	27, 519, 493
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NATIONAL SCIENCE FOUNDATION								
NATIONAL SCIENCE FOUNDATION								
DIRECT FROM:								
NATIONAL SCIENCE FOUNDATION								
Engineering Grants					GFB	47. 041	3, 915, 168	38, 323
Engineering Grants					GFD	47. 041	46, 741	0
Mathematical and Physical Sciences					GFB	47. 049	8, 310, 013	0
Mathematical and Physical Sciences					GFC	47. 049	46, 917	0
Mathematical and Physical Sciences					GFD	47. 049	183, 585	0
Geosciences					GFB	47. 050	8, 948, 020	396, 140
Geosciences					GFD	47. 050	76, 248	0
Computer and Information Science and Engineering					GFB	47. 070	2, 615, 622	0
Science and Technology Centers					GFE	47. 073	(81)	0
Biological Sciences					GFB	47. 074	1, 243, 857	0
Biological Sciences					GFD	47. 074	114, 203	0
Biological Sciences					GFE	47. 074	839, 825	0
Social, Behavioral, and Economic Sciences					GFB	47. 075	1, 227, 275	0
Social, Behavioral, and Economic Sciences					GFC	47. 075	189, 642	0
Social, Behavioral, and Economic Sciences					GFD	47. 075	45, 911	0
Education and Human Resources					GFB	47. 076	269, 562	27, 059
Education and Human Resources					GFD	47. 076	11, 438	0
Academic Research Infrastructure					GFB	47. 077	(1)	0
Polar Programs (B) -					GFB	47. 078	37, 591	0
R & D					GLA	47. ANI - 9996156	9, 609	0
R & D					GLA	47. BES- 9410343	628	0
R & D					GLA	47. BES- 9531182	63, 994	0
R & D					GLA	47. BES- 9709959	14, 799	0
R & D					GLA	47. BES- 9753086	47, 333	0
R & D					GLA	47. BES- 9870561	60, 798	0
R & D					GLA	47. CCR- 9625421	17, 084	0
R & D					GLA	47. CCR- 9696078	26, 194	0
R & D					GLA	47. CDA- 9214573	2, 559	0
R & D					GLA	47. CMS- 9502409	34, 270	0
R & D					GLA	47. CMS- 9512434	13, 630	0
R & D					GLA	47. CMS- 9616855	34, 223	0
R & D					GLA	47. CMS- 9713442	120, 958	0
R & D					GLA	47. CMS- 987- 1322	105, 000	0
R & D					GLA	47. CMS- 9896070	326	0
R & D					GLA	47. CTS- 512228	47, 461	0
R & D					GLA	47. CTS- 9502466	66, 182	0
R & D					GLA	47. CTS- 9502481	19, 980	0
R & D					GLA	47. CTS- 9601964	47, 963	0
R & D					GLA	47. CTS- 9634899	128, 968	0
R & D					GLA	47. CTS- 9700312	4, 145	0
R & D					GLA	47. CTS- 9711889	68, 570	0
R & D					GLA	47. CTS- 9734136	82, 169	0
R & D					GLA	47. DAM- 9876135	16, 482	0
R&D-NSF YOUNG INVESTOR					GKA	47. DEB- 9257710	10, 209	0
R&D-RUI: STRUCTURE OF CAVE					GKA	47. DEB- 9815925	629	0
R&D-POST DOCTORAL FELLOWSHIP					GKA	47. DGE- 9714473	4, 242	0
R & D					GLA	47. DMI - 9634828	110, 121	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
MAJOR SUBDIVISION OF FEDERAL AGENCY								
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
R & D				GLA	47. DMI -9709408		9,882	0
R & D				GLA	47. DMI -9753234		73,872	0
R & D				GLA	47. DMR-9601640		1,964	0
R & D				GLA	47. DMR-9625293		44,896	0
R & D				GLA	47. DMR-9704780		101,047	0
R & D				GLA	47. DMR-9704780; MOD 001		9,110	0
R & D				GLA	47. DMR-9730775		180,220	0
R & D				GLA	47. DMR-9870265		98,523	0
R & D				GLA	47. DMS-9505049		15,815	0
R & D				GLA	47. DMS-9721424		38,343	0
R & D				GLA	47. DMS-9732069		33,489	0
R & D				GLA	47. DMS-9805827		19,032	0
R & D				GLA	47. DMS-9872005		287	0
R&D-CAMPUS ECOLOGY				GKA	47. DUE-9653190		50,041	0
R & D				GLA	47. DUE-9653726		72,355	0
R & D				GLA	47. DUE-9750764		17,037	0
R & D				GLA	47. DUE-9850556		29,636	0
R & D				GLA	47. DUE-9851197		43,566	0
R & D				GLA	47. EAR-9316197		4,890	0
R & D				GLA	47. EAR-9614228		28,498	0
R & D				GLA	47. EAR-9707054		14,066	0
R & D				GLA	47. EAR-9725140		54,404	0
R & D				GLA	47. ECS-9523327		62,865	0
R & D				GLA	47. EEC-9523662		58,110	0
R & D				GLA	47. EEC-9622627		6,285	0
R & D				GLA	47. EEC-9700775		92,598	0
R & D				GLA	47. EEC-9712183		37,540	0
R & D				GLA	47. EEC-9729255		76,531	0
R & D				GLA	47. EEC-9812842		20,190	0
R & D				GLA	47. EIA-9732601		35,245	0
R&D-CHEMISTRY FOR INFO AGE				GKA	47. ESI -9550545		123,031	6,341
R & D				GLA	47. ESI -9553529		8,896	0
R & D				GLA	47. GER-9554559		181,934	0
R & D				GLA	47. IIS-9800899		34,878	0
R & D				GLA	47. INT-9602027	(53)		0
R & D				GLA	47. INT-9724796		8,459	0
R & D				GLA	47. INT-9726212		15,837	0
R & D				GLA	47. INT-9816110		31,472	0
R & D				GLA	47. IRI -9320318		115	0
R&D				GFB	47. MCB-9418715	(634)		0
R & D				GLA	47. OCE-9416088		17,374	0
SUBTOTAL DIRECT FROM:							31,031,708	467,863
PASS-THROUGH PROGRAMS FROM:								
ARIZONA STATE UNIVERSITY								
R & D				GLA	47. HRD-9623615		634	0
ASSOC FOR COMPUTING MACHINERY								
R & D				GLA	47. EIA-9812016		13,030	0
CALIFORNIA INST. OF TECHNOLOGY								
R & D				GLA	47. DMS-9615858		85,411	0
DREXEL UNIVERSITY								
R & D				GLA	47. INT-9726781		3,400	0
IRIS CONSORTIUM								
R & D				GLA	47. EAR-9529992		23	0
UNIVERSITY OF PITTSBURGH								
R & D				GLA	47. EEC-9872498		980	0
UNIVERSITY OF TENNESSE								
Geosciences				GGH	47.050 / 47.R04-1056-49		43,578	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							147,056	0
SUBTOTAL NATIONAL SCIENCE FOUNDATION							31,178,764	467,863
SUBTOTAL NATIONAL SCIENCE FOUNDATION							31,178,764	467,863

1 - See Note 5 for a listing of State agency codes and agency names.



**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME				NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL DEPARTMENT OF VETERANS AFFAIRS							278, 293	0
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ENVIRONMENTAL PROTECTION AGENCY								
ENVIRONMENTAL PROTECTION AGENCY								
DIRECT FROM:								
ENVIRONMENTAL PROTECTION AGENCY								
Surveys, Studies, Investigations and Special Purpose Grants (B) -					GFB	66.606	4, 605	0
R & D					GLA	66.MM998737-01-0	19, 018	0
R & D					GLA	66.R 825398-01-0	122, 258	0
R & D					GLA	66.R 825411-01-0	46, 106	0
R & D					GLA	66.X998618-01	460	0
SUBTOTAL DIRECT FROM:							192, 447	0
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY							192, 447	0
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY								
DIRECT FROM:								
OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY								
Air Pollution Control Manpower Training					GFE	66.003	160, 519	0
SUBTOTAL DIRECT FROM:							160, 519	0
SUBTOTAL OFFICE OF AIR AND RADIATION, ENVIRONMENTAL PROTECTION AGENCY							160, 519	0
OFFICE OF ENVIRONMENTAL EDUCATION, ENVIRONMENTAL PROTECTION AGENCY								
DIRECT FROM:								
OFFICE OF ENVIRONMENTAL EDUCATION, ENVIRONMENTAL PROTECTION AGENCY								
Environmental Education Grants					GFB	66.951	7, 045	0
SUBTOTAL DIRECT FROM:							7, 045	0
SUBTOTAL OFFICE OF ENVIRONMENTAL EDUCATION, ENVIRONMENTAL PROTECTION AGENCY							7, 045	0
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY								
DIRECT FROM:								
OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY								
Environmental Protection: Consolidated Research					GFB	66.500	1, 392, 308	438, 463
Environmental Protection: Consolidated Research					GFD	66.500	77, 433	0
Environmental Protection: Consolidated Research					GLA	66.500 / 66.R 826733-01-0	53, 917	0
Pesticides Control Research					GLA	66.502 / 66.C R 824053-01-0	38, 588	56, 059
Water Pollution Control: Research, Development, and Demonstration					GGB	66.505	104, 070	0
R&D					GFB	66.97-F159500-000	178, 515	100, 369
SUBTOTAL DIRECT FROM:							1, 844, 831	594, 891
PASS-THROUGH PROGRAMS FROM:								
KANSAS STATE UNIVERSITY								
Environmental Protection: Consolidated Research					GLA	66.500 / 66.R 825549-01-0	38, 383	0
Environmental Protection: Consolidated Research					GLA	66.500 / 66.R 825550-01-0	4, 820	0
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							43, 203	0
SUBTOTAL OFFICE OF RESEARCH AND DEVELOPMENT, ENVIRONMENTAL PROTECTION AGENCY							1, 888, 034	594, 891
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY								
DIRECT FROM:								

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY								
Water Quality Management Planning					GFB	66.454	38,427	5,881
National Pollutant Discharge Elimination System Related State Program Grants					GFD	66.463	567	0
SUBTOTAL DIRECT FROM:							38,994	5,881
SUBTOTAL OFFICE OF WATER, ENVIRONMENTAL PROTECTION AGENCY							38,994	5,881
SUBTOTAL ENVIRONMENTAL PROTECTION AGENCY							2,287,039	600,772
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DEPARTMENT OF ENERGY								
DEPARTMENT OF ENERGY								
DIRECT FROM:								
DEPARTMENT OF ENERGY								
R & D					GLA	81.4904V0015-3X	15,648	0
R & D					GLA	81.AAD-8-18669-04	83,278	0
R & D					GLA	81.ACG-8-17106-01	185,618	0
R & D					GLA	81.ACO-8-18126-01	10,000	0
R & D					GLA	81.AU-5010	6,612	0
R & D					GLA	81.C96-175954; TO 001	93,510	0
R & D					GLA	81.DE-AC22-89BC14478	(20,204)	0
R & D					GLA	81.DE-FG03-93ER40789	96,398	0
R & D					GLA	81.DE-FG03-96ER45575	95,497	0
R & D					GLA	81.DE-FG03-96ER45600	115,534	0
R & D					GLA	81.DE-FG03-93ER14363	5,102	0
R & D					GLA	81.G7052-0018-23	100,250	0
R & D					GLA	81.KCR-6-15329-01	29,255	0
R & D					GLA	81.KCR-6-15329-04	34,725	0
R & D					GLA	81.KCR-6-15329-05	32,188	0
R & D					GLA	81.KCR-6-15329-06	13,674	0
R & D					GLA	81.KCR-6-15329-07	14,999	0
R & D					GLA	81.KCR-6-15329-08	15,412	0
R & D					GLA	81.KH800022MW	274,792	29,516
R & D					GLA	81.LF-6540	57,827	0
R & D					GLA	81.PURCHASE ORDERS	17,794	0
R & D					GLA	81.SSC-000241	14,225	0
R & D					GLA	81.XAF-5-14142-11	6,840	0
R & D					GLA	81.XAK-8-17619-28	360,591	0
R & D					GLA	81.XAK-8-17619-31	65,391	0
R & D					GLA	81.XCO--8-18100-01	24,789	0
SUBTOTAL DIRECT FROM:							1,749,745	29,516
PASS-THROUGH PROGRAMS FROM:								
ADA TECHNOLOGIES								
R & D					GLA	81.DE-FG03-97ER82311	138	0
GLOBAL SOLAR ENERGY LLC								
R & D					GLA	81.ZAX-8-17647-11	21,821	0
GREEN DEVELOPMENT								
R & D					GLA	81.NOT GIVEN	109,413	0
INSTITUTE OF GAS TECHNOLOGY								
R & D					GLA	81.ACG-7-15177-02	30,573	0
R & D					GLA	81.PO PF00002202	19	0
ITN ENERGY SYSTEMS								
R & D					GLA	81.DE-AC36-83CH10093	40,963	0
LOCKHEED MARTIN								
R & D					GLA	81.19X-ST793C; TASK 3	(749)	0
R & D					GLA	81.DE-AC05-840R21400	308,689	0
R & D					GLA	81.DE-AC05-960R22464	66,914	0
R & D					GLA	81.DE-AC07-941D13223	69,255	0
MANUFACTURING SCIENCES								
R & D					GLA	81.DE-A21-93MC30170	(1)	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>	CFDA / OTHER ID NUMBER	DIRECT	PASSED TO	
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY		EXPENDITURES	SUBRECIPIENTS	
SOURCE TYPE (DIRECT OR PASS-THROUGH)									
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)									
PROGRAM NAME									
PLASMA PROCESSES INC.									
R & D					GLA	81. DE-FG02-96ER82257	4,935	0	
PTTC									
R & D					GLA	81. NOT GIVEN	113,776	0	
ROCKY FLATS LOCAL IMPACT INIT.									
R & D					GLA	81. NOT GIVEN	305,245	0	
UNIVERSITY OF CALIFORNIA									
R & D					GLA	81. W-7405-ENG-36	127,870	0	
R & D					GLA	81. W-7405-ENG-48	23,559	0	
UNIVERSITY OF UTAH									
R & D					GLA	81. DE-AC07-95ID13274	53,682	0	
SUBTOTAL PASS-THROUGH PROGRAMS FROM:							1,276,102	0	
SUBTOTAL DEPARTMENT OF ENERGY							3,025,847	29,516	
OFFICE OF ENERGY EFFICIENCY CONSERVATION AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY									
DIRECT FROM:									
OFFICE OF ENERGY EFFICIENCY CONSERVATION AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY									
Renewable Energy Research & Development					GFB	81.087	36,031	0	
Renewable Energy Research & Development					GFD	81.087	12,337	0	
SUBTOTAL DIRECT FROM:							48,368	0	
SUBTOTAL OFFICE OF ENERGY EFFICIENCY CONSERVATION AND RENEWABLE ENERGY, DEPARTMENT OF ENERGY							48,368	0	
OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY									
DIRECT FROM:									
OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY									
Used Energy-Related Laboratory Equipment Grants					GFB	81.022	9,386	0	
Office of Science Financial Assistance Program					GFB	81.049	4,956,686	89,673	
Office of Science Financial Assistance Program					GFE	81.049	216,534	26,906	
Office of Science Financial Assistance Program					GLA	81.049 / 81. DE-FG03-93ER14363	85,039	0	
Office of Science Financial Assistance Program					GLA	81.049 / 81. DE-FG03-95ER14568	59,303	0	
Office of Science Financial Assistance Program					GLA	81.049 / 81. DE-FG03-95ER54303	53,081	0	
Office of Scientific & Technical Information					GFB	81.064	79,129	0	
SUBTOTAL DIRECT FROM:							5,459,158	116,579	
SUBTOTAL OFFICE OF ENERGY RESEARCH, DEPARTMENT OF ENERGY							5,459,158	116,579	
SUBTOTAL DEPARTMENT OF ENERGY							8,533,373	146,095	
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FEDERAL EMERGENCY MANAGEMENT AGENCY									
FEDERAL EMERGENCY MANAGEMENT AGENCY									
PASS-THROUGH PROGRAMS FROM:									
APPLIED TECHNOLOGY COUNCIL									
R & D									
SUBTOTAL PASS-THROUGH PROGRAMS FROM:									
SUBTOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY									
SUBTOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY									

DEPARTMENT OF EDUCATION

OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION

1 - See *Note 5* for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>				NONCASH	STATE <sup>1</sup>		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
DIRECT FROM:								
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION								
TRIO: Student Support Services					GLA	84.042 / 84.P042A70095	12,776	0
Fund for the Improvement of Postsecondary Education					GFB	84.116	83,235	2,549
Fund for the Improvement of Postsecondary Education					GFD	84.116	71,735	0
Fund for the Improvement of Postsecondary Education					GLA	84.116 / 84.P116B51710-97	39,972	0
Fund for the Improvement of Postsecondary Education					GLA	84.116 / 84.P116B70050	67,785	0
Graduate Assistance in Areas of National Need					GLA	84.200 / 84.P200A980446	228,858	0
SUBTOTAL DIRECT FROM:							504,361	2,549
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION							504,361	2,549
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION								
DIRECT FROM:								
OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION								
National Institute on Disability and Rehabilitation Research					GFB	84.133	1,587	0
National Institute on Disability and Rehabilitation Research					GFD	84.133	109,757	0
National Institute on Disability and Rehabilitation Research					GFE	84.133	47,588	0
SUBTOTAL DIRECT FROM:							158,932	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION							158,932	0
OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION								
DIRECT FROM:								
OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION								
National Institute on Early Childhood Development and Education					GFE	84.307	191,452	32,987
SUBTOTAL DIRECT FROM:							191,452	32,987
SUBTOTAL OFFICE OF EDUCATION RESEARCH AND IMPROVEMENT, DEPARTMENT OF EDUCATION							191,452	32,987
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION								
DIRECT FROM:								
OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION								
Special Education: Innovation and Development					GFD	84.023	415,365	32,223
Special Education: Innovation and Development					GFE	84.023	91,877	389
Early Education for Children with Disabilities					GFB	84.024	138,046	0
Secondary Education and Transitional Services for Youth with Disabilities					GFC	84.158	19,713	0
Secondary Education and Transitional Services for Youth with Disabilities					GFD	84.158	27,058	0
Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities					GFB	84.324	171,332	0
Special Education: Research and Innovation to Improve Services and Results for Children with Disabilities					GFD	84.324	123,841	75,087
Special Education: Personnel Preparation to Improve Services and Results for Children with Disabilities					GFD	84.325	54,103	0
SUBTOTAL DIRECT FROM:							1,041,335	107,699
SUBTOTAL OFFICE OF SPECIAL EDUCATION AND REHABILITATIVE SERVICES, DEPARTMENT OF EDUCATION							1,041,335	107,699
SUBTOTAL DEPARTMENT OF EDUCATION							1,896,080	143,235
DEPARTMENT OF HEALTH AND HUMAN SERVICES								
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Head Start					GFE	93.600	391,534	0
Developmental Disabilities University Affiliated Programs					GFE	93.632	625	0
Family Violence Prevention and Services/Grants for Battered Women's Shelters: Grants to States and Indian Tri					GFB	93.671	44,537	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u> MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME				NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
SUBTOTAL DIRECT FROM:							436,696	0
SUBTOTAL ADMINISTRATION FOR CHILDREN AND FAMILIES, DEPARTMENT OF HEALTH AND HUMAN SERVICES							436,696	0
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Special Programs for the Aging: Title IV: Training, Research and Discretionary Projects and Programs					GFE	93.048	3,908	0
SUBTOTAL DIRECT FROM:							3,908	0
SUBTOTAL ADMINISTRATION ON AGING, OFFICE OF THE SECRETARY, DEPARTMENT OF HEALTH AND HUMAN SERVICES							3,908	0
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Health Care Systems Cost and Access Research and Development Grants					GFE	93.226	180,045	82,230
SUBTOTAL DIRECT FROM:							180,045	82,230
SUBTOTAL AGENCY FOR HEALTH CARE POLICY AND RESEARCH, DEPARTMENT OF HEALTH AND HUMAN SERVICES							180,045	82,230
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Centers for Research and Demonstration for Health Promotion and Disease Prevention					GFB	93.135	110,974	0
Centers for Research and Demonstration for Health Promotion and Disease Prevention					GFE	93.135	97,473	3,395
Occupational Safety and Health Research Grants					GFE	93.262	492,319	242,178
Immunization Grants					GFE	93.268	791,366	231,503
Centers for Disease Control and Prevention: Investigations and Technical Assistance					GFD	93.283	10,000	0
Centers for Disease Control and Prevention: Investigations and Technical Assistance					GFE	93.283	430,958	101,731
HIV Demonstration, Research, Public and Professional Education Projects					GFB	93.941	7,988	0
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance					GFD	93.944	778,554	0
Preventive Health Services: Sexually Transmitted Diseases Control Grants					GFE	93.977	9,705	0
SUBTOTAL DIRECT FROM:							2,729,337	578,807
SUBTOTAL CENTERS FOR DISEASE CONTROL AND PREVENTION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							2,729,337	578,807
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Food and Drug Administration: Research					GFE	93.103	5,845	0
SUBTOTAL DIRECT FROM:							5,845	0
SUBTOTAL FOOD AND DRUG ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							5,845	0
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Maternal and Child Health Federal Consolidated Programs					GFB	93.110	405,166	0
Maternal and Child Health Federal Consolidated Programs					GFE	93.110	76,332	18,814
Grants for Preventive Medicine					GFE	93.117	1,385	0
SUBTOTAL DIRECT FROM:							482,883	18,814
SUBTOTAL HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							482,883	18,814
NATIONAL HUMAN GENOME RESEARCH INSTITUTE, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES								

1 - See Note 5 for a listing of State agency codes and agency names.



**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY				NONCASH	STATE <sup>1</sup>		DIRECT	PASSED TO
MAJOR SUBDIVISION OF FEDERAL AGENCY				INDICATOR	AGENCY	CFDA / OTHER ID NUMBER	EXPENDITURES	SUBRECIPIENTS
SOURCE TYPE (DIRECT OR PASS-THROUGH)								
ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)								
PROGRAM NAME								
DIRECT FROM:								
NATIONAL HUMAN GENOME RESEARCH INSTITUTE, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Human Genome Research				GFB	93.172		176,235	0
Human Genome Research				GFE	93.172		19	0
							-----	-----
SUBTOTAL DIRECT FROM:							176,254	0
							-----	-----
SUBTOTAL NATIONAL HUMAN GENOME RESEARCH INSTITUTE, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES							176,254	0
NATIONAL INSTITUTE ON DEAFNESS AND OTHER COMMUNICATION DISORDERS, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
NATIONAL INSTITUTE ON DEAFNESS AND OTHER COMMUNICATION DISORDERS, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Research Related to Deafness and Communication Disorders				GFB	93.173		102,492	113,713
Research Related to Deafness and Communication Disorders				GFE	93.173		1,143,778	376,406
							-----	-----
SUBTOTAL DIRECT FROM:							1,246,270	490,119
							-----	-----
SUBTOTAL NATIONAL INSTITUTE ON DEAFNESS AND OTHER COMMUNICATION DISORDERS, NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES							1,246,270	490,119
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Biological Response to Environmental Health Hazards				GFD	93.113		176,690	0
Biological Response to Environmental Health Hazards				GFE	93.113		799,396	0
Oral Diseases and Disorders Research				GFB	93.121		199,574	0
Oral Diseases and Disorders Research				GFE	93.121		90,085	0
Mental Health Research Grants				GFB	93.242		2,079,128	82,630
Mental Health Research Grants				GFD	93.242		33,247	18,078
Mental Health Research Grants				GFE	93.242		6,794,642	305,334
Alcohol Research Career Development Awards for Scientists and Clinicians				GFB	93.271		189,598	0
Alcohol Research Career Development Awards for Scientists and Clinicians				GFE	93.271		200,981	0
Alcohol Research Programs				GFB	93.273		579,938	0
Alcohol Research Programs				GFE	93.273		2,628,617	(834)
Drug Abuse Scientist Development Awards, Research Scientist Development Awards, and Research Scientist Awards				GFB	93.277		247,278	0
Drug Abuse Scientist Development Awards, Research Scientist Development Awards, and Research Scientist Awards				GFE	93.277		265,244	0
Drug Abuse Research Programs				GFB	93.279		1,030,473	259,394
Drug Abuse Research Programs				GFD	93.279		119,374	0
Drug Abuse Research Programs				GFE	93.279		3,513,228	1,008,245
Mental Health Research Career/Scientist Development Awards				GFB	93.281		188,771	0
Mental Health Research Career/Scientist Development Awards				GFE	93.281		392,159	0
Mental Health National Research Service Awards for Research Training				GFB	93.282		20,234	0
Mental Health National Research Service Awards for Research Training				GFD	93.282		15,676	0
Comparative Medicine				GFB	93.306		29	0
Clinical Research				GFE	93.333		2,296,245	3,884,564
Biomedical Research Support				GFE	93.337		169,816	0
Nursing Research				GFE	93.361		460,719	0
Biomedical Technology				GFB	93.371		842,454	49,869
Biomedical Technology				GFE	93.371		4,786	0
Research Infrastructure				GFE	93.389		140,394	0
Cancer Cause and Prevention Research				GFB	93.393		129,766	0
Cancer Cause and Prevention Research				GFE	93.393		1,132,969	145,672
Cancer Detection and Diagnosis Research				GFE	93.394		1,479,349	418,230
Cancer Treatment Research				GFB	93.395		93,616	0
Cancer Treatment Research				GFE	93.395		3,192,386	60,365
Cancer Biology Research				GFB	93.396		84,646	0
Cancer Biology Research				GFE	93.396		2,162,141	0
Cancer Centers Support				GFE	93.397		3,214,139	264,459
Cancer Research Manpower				GFE	93.398		499,839	0
Cancer Control				GFE	93.399		496,548	34,139
R & D				GLA	93.5 R01-ES06825-02		70,758	122,326
Cell Biology and Biophysics Research				GFB	93.821		2,050,436	0
Cell Biology and Biophysics Research				GFE	93.821		1,353,502	0
Heart and Vascular Diseases Research				GFB	93.837		956,893	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Heart and Vascular Diseases Research		GFE	93.837	2,767,753	68,804
Lung Diseases Research		GFB	93.838	345	0
Lung Diseases Research		GFE	93.838	6,029,144	1,062,148
Blood Diseases and Resources Research		GFE	93.839	136,557	0
Arthritis, Musculoskeletal and Skin Diseases Research		GFB	93.846	633,894	0
Arthritis, Musculoskeletal and Skin Diseases Research		GFE	93.846	819,617	0
Diabetes, Endocrinology and Metabolism Research		GFB	93.847	106,495	0
Diabetes, Endocrinology and Metabolism Research		GFE	93.847	6,785,717	168,474
Digestive Diseases and Nutrition Research		GFE	93.848	3,323,680	0
Kidney Diseases, Urology and Hematology Research		GFE	93.849	3,974,448	211,787
Clinical Research Related to Neurological Disorders		GFE	93.853	1,896,362	1,084,617
Biological Basis Research in the Neurosciences		GFB	93.854	757,609	0
Biological Basis Research in the Neurosciences		GFE	93.854	3,709,785	0
Allergy, Immunology and Transplantation Research		GFE	93.855	1,700,026	133,801
Microbiology and Infectious Diseases Research		GFB	93.856	871,970	0
Microbiology and Infectious Diseases Research		GFE	93.856	5,655,836	534,953
Pharmacology, Physiology, and Biological Chemistry Research		GFB	93.859	2,188,865	0
Pharmacology, Physiology, and Biological Chemistry Research		GFE	93.859	1,663,199	16,472
Genetics and Developmental Biology Research		GFB	93.862	2,176,155	2,453
Genetics and Developmental Biology Research		GFE	93.862	1,856,712	0
Population Research		GFB	93.864	244,751	0
Population Research		GFE	93.864	691,790	3,343
Center for Research for Mothers and Children		GFB	93.865	2,356,686	318,780
Center for Research for Mothers and Children		GFE	93.865	3,871,040	132,106
Aging Research		GFB	93.866	1,488,406	49,318
Aging Research		GFE	93.866	32,414	0
Aging Research		GFE	93.866	3,378,691	246,496
Vision Research		GFB	93.867	77,789	39,161
Vision Research		GFE	93.867	621,198	0
Medical Library Assistance		GFB	93.879	(250)	0
Medical Library Assistance		GFE	93.879	81,871	0
Alcohol Research Center Grants		GFB	93.891	119,458	37,082
Alcohol Research Center Grants		GFE	93.891	1,060,901	294,963
NCRR Science Education Award		GFE	93.922	5,400	0
Center for Medical Rehabilitation Research		GFE	93.929	22,237	0
Fogarty International Research Collaboration Award		GFE	93.934	38,997	0
SUBTOTAL DIRECT FROM:				101,541,312	11,057,229
SUBTOTAL NATIONAL INSTITUTES OF HEALTH, DEPARTMENT OF HEALTH AND HUMAN SERVICES				101,541,312	11,057,229
OFFICE OF POLICY AND EVALUATION, ADMINISTRATION FOR CHILDREN AND FAMILIES DEPARTMENT OF HEALTH AND HUMAN SERVICES					

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY MAJOR SUBDIVISION OF FEDERAL AGENCY SOURCE TYPE (DIRECT OR PASS-THROUGH) ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY) PROGRAM NAME				NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
PROGRAM NAME					AGENCY	CFDA / OTHER NUMBER	DIRECT	PASSED THRU
DIRECT FROM:								
OFFICE OF POLICY AND EVALUATION, ADMINISTRATION FOR CHILDREN AND FAMILIES DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Social Services Research and Demonstration					GFE	93.647	10,931	0
SUBTOTAL DIRECT FROM:							10,931	0
SUBTOTAL OFFICE OF POLICY AND EVALUATION, ADMINISTRATION FOR CHILDREN AND FAMILIES DEPARTMENT OF HEALTH AND HUMAN SERVICES							10,931	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES							106,813,481	12,227,199
SUBTOTAL RESEARCH AND DEVELOPMENT - CLUSTER							218,535,785	42,113,945
-----								
SECT 8 - CLUSTER								
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
DIRECT FROM:								
PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT								
Section 8 Rental Voucher Program					IHH	14.855	2,587,659	0
Section 8 Rental Voucher Program					NAA	14.855	2,922,890	212,798
Lower Income Housing Assistance Program: Section 8 Moderate Rehabilitation					IHH	14.856	30,807	0
Lower Income Housing Assistance Program: Section 8 Moderate Rehabilitation					NAA	14.856	261,934	20,589
Section 8 Rental Certificate Program					IHH	14.857	3,887,119	0
Section 8 Rental Certificate Program					NAA	14.857	2,886,583	292,202
SUBTOTAL DIRECT FROM:							12,576,992	525,589
SUBTOTAL PUBLIC AND INDIAN HOUSING, DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							12,576,992	525,589
SUBTOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							12,576,992	525,589
SUBTOTAL SECT 8 - CLUSTER							12,576,992	525,589
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STUDENT FINANCIAL AID - CLUSTER								
DEPARTMENT OF EDUCATION								
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION								
DIRECT FROM:								
OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION								
Federal Supplemental Educational Opportunity Grants					GFB	84.007	803,940	0
Federal Supplemental Educational Opportunity Grants					GFC	84.007	194,160	0
Federal Supplemental Educational Opportunity Grants					GFE	84.007	102,776	0
Federal Supplemental Educational Opportunity Grants					GGB	84.007	970,433	0
Federal Supplemental Educational Opportunity Grants					GGH	84.007	136,217	0
Federal Supplemental Educational Opportunity Grants					GGJ	84.007	521,035	0
Federal Supplemental Educational Opportunity Grants					GHB	84.007	145,624	0
Federal Supplemental Educational Opportunity Grants					GHC	84.007	153,750	0
Federal Supplemental Educational Opportunity Grants					GHD	84.007	655,145	0
Federal Supplemental Educational Opportunity Grants					GHE	84.007	96,268	0
Federal Supplemental Educational Opportunity Grants					GJB	84.007	69,601	0
Federal Supplemental Educational Opportunity Grants					GJC	84.007	71,788	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME	NONCASH INDICATOR	STATE <sup>1</sup> AGENCY	CFDA / OTHER ID NUMBER	DIRECT EXPENDITURES	PASSED TO SUBRECIPIENTS
Federal Supplemental Educational Opportunity Grants		GJD	84.007	153,983	0
Federal Supplemental Educational Opportunity Grants		GJE	84.007	201,103	0
Federal Supplemental Educational Opportunity Grants		GJF	84.007	15,023	0
Federal Supplemental Educational Opportunity Grants		GJG	84.007	15,072	0
Federal Supplemental Educational Opportunity Grants		GJJ	84.007	250,000	0
Federal Supplemental Educational Opportunity Grants		GJK	84.007	100,141	0
Federal Supplemental Educational Opportunity Grants		GJL	84.007	72,469	0
Federal Supplemental Educational Opportunity Grants		GJR	84.007	56,618	0
Federal Supplemental Educational Opportunity Grants		GKA	84.007	291,745	0
Federal Supplemental Educational Opportunity Grants		GLA	84.007	181,500	0
Federal Supplemental Educational Opportunity Grants		GFD	84.007 / 84. P007A980750	221,187	0
Federal Family Education Loans		GDA	84.032	60,671,548	0
Federal Family Education Loans		GGH	84.032	311,708	0
Federal Family Education Loans		* GFC	84.032	116,163	0
Federal Family Education Loans		* GFD	84.032	341,934	0
Federal Work-Study Program		GFB	84.033	1,457,717	0
Federal Work-Study Program		GFC	84.033	346,358	0
Federal Work-Study Program		GFE	84.033	308,063	0
Federal Work-Study Program		GGB	84.033	884,001	0
Federal Work-Study Program		GGH	84.033	184,489	0
Federal Work-Study Program		GGJ	84.033	437,232	0
Federal Work-Study Program		GHB	84.033	257,585	0
Federal Work-Study Program		GHC	84.033	193,989	0
Federal Work-Study Program		GHD	84.033	471,539	0
Federal Work-Study Program		GHE	84.033	185,400	0
Federal Work-Study Program		GJC	84.033	44,904	0
Federal Work-Study Program		GJD	84.033	160,100	0
Federal Work-Study Program		GJE	84.033	154,017	0
Federal Work-Study Program		GJF	84.033	33,084	0
Federal Work-Study Program		GJG	84.033	26,665	0
Federal Work-Study Program		GJH	84.033	38,572	0
Federal Work-Study Program		GJJ	84.033	179,335	0
Federal Work-Study Program		GJK	84.033	119,367	0
Federal Work-Study Program		GJL	84.033	94,432	0
Federal Work-Study Program		GJM	84.033	2,135,002	0
Federal Work-Study Program		GJR	84.033	73,436	0
Federal Work-Study Program		GKA	84.033	442,272	0
Federal Work-Study Program		GLA	84.033	171,405	0
Federal Work-Study Program		GFD	84.033 / 84. P033A980750	483,158	0
Federal Perkins Loan Program: Federal Capital Contributions		GFB	84.038	39,170	0
Federal Perkins Loan Program: Federal Capital Contributions		GFC	84.038	77,617	0
Federal Perkins Loan Program: Federal Capital Contributions		GFE	84.038	172,696	0
Federal Perkins Loan Program: Federal Capital Contributions		GGB	84.038	187,397	0
Federal Perkins Loan Program: Federal Capital Contributions		GGH	84.038	45,727	0
Federal Perkins Loan Program: Federal Capital Contributions		GHB	84.038	4,004	0
Federal Perkins Loan Program: Federal Capital Contributions		GHC	84.038	26,859	0
Federal Perkins Loan Program: Federal Capital Contributions		GHD	84.038	257,639	0
Federal Perkins Loan Program: Federal Capital Contributions		GHE	84.038	89,533	0
Federal Perkins Loan Program: Federal Capital Contributions		GJM	84.038	3,282	0
Federal Perkins Loan Program: Federal Capital Contributions		GLA	84.038	64,464	0
Federal Perkins Loan Program: Federal Capital Contributions		GFD	84.038 / 84. P038A980750	70,416	0
Federal Direct Loan		GFB	84.268	74,273,893	0
Federal Direct Loan		GFE	84.268	19,530,077	0
Federal Direct Loan		GGB	84.268	66,681,964	0
SUBTOTAL DIRECT FROM:				237,327,791	0
SUBTOTAL OFFICE OF ASSISTANT SECRETARY FOR POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION				237,327,791	0
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
DIRECT FROM:					
OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION					
Federal Pell Grant Program		GFB	84.063	6,718,457	0
Federal Pell Grant Program		GFC	84.063	2,283,478	0
Federal Pell Grant Program		GFD	84.063	5,676	0

1 - See Note 5 for a listing of State agency codes and agency names.

**STATE OF COLORADO**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

<u>FEDERAL AGENCY</u>				<u>NONCASH</u>	<u>STATE<sup>1</sup></u>	<u>CFDA / OTHER ID NUMBER</u>	<u>DIRECT</u>	<u>PASSED TO</u>
<u>MAJOR SUBDIVISION OF FEDERAL AGENCY</u>				<u>INDICATOR</u>	<u>AGENCY</u>		<u>EXPENDITURES</u>	<u>SUBRECIPIENTS</u>
<u>SOURCE TYPE (DIRECT OR PASS-THROUGH)</u>								
<u>ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)</u>								
<u>PROGRAM NAME</u>								
Federal	Pell	Grant	Program		GFE	84. 063	326, 937	0
Federal	Pell	Grant	Program		GGB	84. 063	7, 220, 875	0
Federal	Pell	Grant	Program		GGH	84. 063	2, 115, 101	0
Federal	Pell	Grant	Program		GCJ	84. 063	3, 566, 965	0
Federal	Pell	Grant	Program		GHB	84. 063	2, 097, 818	0
Federal	Pell	Grant	Program		GHC	84. 063	3, 388, 870	0
Federal	Pell	Grant	Program		GHD	84. 063	7, 483, 295	0
Federal	Pell	Grant	Program		GHE	84. 063	1, 182, 695	0
Federal	Pell	Grant	Program		GJB	84. 063	1, 202, 912	0
Federal	Pell	Grant	Program		GJC	84. 063	1, 206, 546	0
Federal	Pell	Grant	Program		GJD	84. 063	3, 431, 601	0
Federal	Pell	Grant	Program		GJE	84. 063	3, 371, 412	0
Federal	Pell	Grant	Program		GJF	84. 063	777, 029	0
Federal	Pell	Grant	Program		GJG	84. 063	669, 562	0
Federal	Pell	Grant	Program		GJH	84. 063	1, 266, 845	0
Federal	Pell	Grant	Program		GJJ	84. 063	3, 868, 545	0
Federal	Pell	Grant	Program		GJK	84. 063	3, 328, 525	0
Federal	Pell	Grant	Program		GJL	84. 063	1, 373, 045	0
Federal	Pell	Grant	Program		GJR	84. 063	803, 725	0
Federal	Pell	Grant	Program		GKA	84. 063	3, 892, 519	0
Federal	Pell	Grant	Program		GLA	84. 063	935, 705	0
Federal	Pell	Grant	Program		GFD	84. 063 / 84. P063P981266	2, 971, 402	0
SUBTOTAL DIRECT FROM:							65, 489, 540	0
SUBTOTAL OFFICE OF POSTSECONDARY EDUCATION, DEPARTMENT OF EDUCATION							65, 489, 540	0
SUBTOTAL DEPARTMENT OF EDUCATION							302, 817, 331	0
-----								
DEPARTMENT OF HEALTH AND HUMAN SERVICES								
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
DIRECT FROM:								
HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES								
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students					GFE	93. 342	167, 446	0
Health Professions Student Loans, Including Primary Care Loans/Loans for Disadvantaged Students					GGB	93. 342	29, 777	0
Scholarships for Students of Exceptional Financial Need					GFE	93. 820	181, 244	0
SUBTOTAL DIRECT FROM:							378, 467	0
SUBTOTAL HEALTH RESOURCES AND SERVICES ADMINISTRATION, DEPARTMENT OF HEALTH AND HUMAN SERVICES							378, 467	0
SUBTOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES							378, 467	0
SUBTOTAL STUDENT FINANCIAL AID - CLUSTER							303, 195, 798	0
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TRANSIT CAPITAL GRANTS - CLUSTER								
DEPARTMENT OF TRANSPORTATION								
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
DIRECT FROM:								
FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION								
Federal Transit: Formula Grants					HAA	20. 507	0	1, 629, 255
SUBTOTAL DIRECT FROM:							0	1, 629, 255
SUBTOTAL FEDERAL TRANSIT ADMINISTRATION, DEPARTMENT OF TRANSPORTATION							0	1, 629, 255

1 - See *Note 5* for a listing of State agency codes and agency names.

STATE OF COLORADO  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

PROGRAM TYPE (UNCLUSTERED OR CLUSTERED)

FEDERAL AGENCY

MAJOR SUBDIVISION OF FEDERAL AGENCY

SOURCE TYPE (DIRECT OR PASS-THROUGH)

ASSISTANCE PROVIDER (MAJOR SUBDIVISION OF FEDERAL AGENCY OR PASS-THROUGH ENTITY)

PROGRAM NAME

NONCASH  
INDICATOR

STATE<sup>1</sup>  
AGENCY

CFDA / OTHER ID NUMBER

DIRECT  
EXPENDITURES

PASSED TO  
SUBRECIPIENTS

SUBTOTAL DEPARTMENT OF TRANSPORTATION				0	1,629,255
SUBTOTAL TRANSIT CAPITAL GRANTS - CLUSTER				0	1,629,255
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TOTAL				2,309,113,911	924,555,364
TOTAL COMBINED DIRECT AND PASS-THROUGH EXPENDITURES				3,233,669,275	

1 - See Note 5 for a listing of State agency codes and agency names.

STATE OF COLORADO  
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

*Note 1. Basis of Presentation*

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the State of Colorado agencies and institutions of higher education. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Under A-133, an award is considered expended when certain events related to the award occur. These include:

- Expenditure/expense transactions associated with grants, cost reimbursement contracts, cooperative agreements, and direct appropriations. The State of Colorado recognizes expenditures/expenses on the modified accrual or full accrual basis depending on the fund used. See note I-c of the General Purpose Financial Statements for additional information.
- Disbursement of amounts entitling the state to an interest subsidy
- Use of loan proceeds under loan and loan guarantee programs
- Distribution or consumption of food commodities
- Receipt of property or surplus property
- Disbursement of funds to subrecipients
- The period when insurance is in force
- Receipt or use of program income

As a result of these criteria, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the general purpose financial statements.

*Note 2. Organization of the Schedule*

Assistance reported in the Schedule of Expenditures of Federal Awards is grouped first by program clusters as defined in the Compliance Supplement then by federal agency and then by major subdivision of federal agency. Programs not included in clusters are reported under Catalog of Federal Domestic Assistance (CFDA) numbers or other identifying numbers at the front of the Schedule in a section titled Unclustered Programs. In order to determine the total assistance provided to the State of Colorado by an individual federal agency, amounts provided by the federal agency must be identified in individual clusters as well as in the Unclustered Programs section.

*Note 3. Other Assistance*

Most noncash assistance is reported in the Schedule of Expenditures of Federal Awards and indicated by an asterisk in the column titled Noncash Indicator. The following provides additional information related to items that federal agencies may consider to be assistance.

- A. The State Department of Military Affairs reported in-kind assistance from direct federal purchases. The federal budget for this activity was \$6,279,463 and the State Department of Military Affairs reported \$487,372 in the Schedule of Expenditures of Federal Awards which was the federal match for state funds expended on this activity.
- B. The State Department of Labor and Employment expended \$157,626,814 of state funds as the required match for grant 17.225-Unemployment Insurance. The \$31,184,950 shown in the attached schedule is the federal portion of that grant, and it is not included in the \$157,626,814 mentioned above.

*Note 4. Subrecipients*

All amounts passed-through to subrecipients are identified in the Schedule of Expenditures of Federal Awards under the column titled Passed to Subrecipients.

STATE OF COLORADO  
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

*Note 5. State Agency Codes and Names*

AGENCY CODE	AGENCY NAME	AGENCY CODE	AGENCY NAME	AGENCY CODE	AGENCY NAME
AMA	COLO INFO TECHNOLOGY SVCS	GHD	METROPOLITAN STATE COLLEGE	ILB	STATE VET CENTER AT HOMELAKE
BAA	DEPARTMENT OF AGRICULTURE	GHE	WESTERN STATE COLLEGE	ILC	VET NURSING HOME AT FLORENCE
CAA	CORRECTIONS ADMINISTRATION	GJA	COLO COMM COLL & OCC ED SYS	ILD	VET NURSING HOME AT RIFLE
CFB	SURPLUS PROPERTY	GJB	ARAPAHOE COMMUNITY COLLEGE	ILE	WALSENBURG VET NURSING HOME
DAA	DEPARTMENT OF EDUCATION	GJC	COMMUNITY COLLEGE OF AURORA	JAA	JUDICIAL
EAA	OFFICE OF THE GOVERNOR	GJD	COMMUNITY COLLEGE OF DENVER	KAA	DEPT OF LABOR AND EMPLOYMENT
EBA	LIEUTENANT GOVERNOR	GJE	FRONT RANGE COMMUNITY COLLEGE	LAA	DEPARTMENT OF LAW
ECB	IMPLEMENTATION OF ADA	GJF	LAMAR COMMUNITY COLLEGE	NAA	DEPARTMENT OF LOCAL AFFAIRS
EDA	OFFICE OF ECONOMIC DEVELOPMENT	GJG	MORGAN COMMUNITY COLLEGE	OAA	DIVISION OF NATIONAL GUARD
EFA	OFFICE OF ENERGY CONSERVATION	GJH	OTERO JUNIOR COLLEGE	PAA	DNR - EXECUTIVE DIRECTOR
FAA	DEPT OF PUB HLTH & ENVIRONMENT	GJJ	PIKES PEAK COMMUNITY COLLEGE	PBA	DIVISION OF WILDLIFE
GAA	COLO COMMISSION ON HIGHER ED	GJK	PUEBLO COMMUNITY COLLEGE	PDA	WATER CONSERVATION BOARD
GBA	COLORADO COUNCIL ON THE ARTS	GJL	RED ROCKS COMMUNITY COLLEGE	PEA	DIVISION OF WATER RESOURCES
GCA	STATE HISTORICAL SOCIETY	GJM	TRINIDAD STATE JUNIOR COLLEGE	PFA	SOIL CONSERVATION BOARD
GDA	COLORADO STUDENT LOAN	GJR	NORTHEASTERN JUNIOR COLLEGE	PHA	OIL AND GAS CONSERVATION COMM
GEA	COLO ADVANCED TECHNOLOGY INST	GKA	UNIVERSITY OF NORTHERN COLO	PIA	COLORADO GEOLOGICAL SURVEY
GFB	CU - BOULDER	GLA	COLORADO SCHOOL OF MINES	PJA	PARKS AND OUTDOOR RECREATION
GFC	CU - COLORADO SPRINGS	GMA	AURARIA HIGHER EDUCATION CTR	PKA	MINED LAND RECLAMATION DIV
GFD	CU - DENVER	GNA	CHILDREN'S TRUST BOARD	RAA	DEPARTMENT OF PUBLIC SAFETY
GFE	CU - HEALTH SCIENCE CENTER	HAA	COLO DEPT OF TRANSPORTATION	SDA	CIVIL RIGHTS DIVISION
GGB	COLORADO STATE UNIVERSITY	IHA	DEPARTMENT OF HUMAN SERVICES	SFA	DIVISION OF INSURANCE
GGH	FORT LEWIS COLLEGE	IHH	PUBLIC HOUSING AUTHORITY	SGA	PUBLIC UTILITIES COMMISSION
GGJ	UNIVERSITY OF SOUTHERN COLO	IHM	ALCOHOL AND DRUG ABUSE DIVISION	TAA	REVENUE - ADMINISTRATION
GHB	ADAMS STATE COLLEGE	IIA	OHR - ADMINISTRATIVE OFFICES	UHA	DEPT OF HLTH CARE POLICY & FIN
GHC	MESA STATE COLLEGE	IKA	DIV OF YOUTH CORRECTIONS	WBA	TREASURY - OPERATING





## STATE OF COLORADO

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November 4, 1999

### **Independent Auditor's Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed In Accordance With *Government Auditing Standards***

Members of the Legislative Audit Committee:

We have audited the general purpose financial statements of the State of Colorado, as of and for the year ended June 30, 1999, and have issued our report thereon dated November 4, 1999. We conducted our audit in accordance with generally accepted auditing standards applicable to financial audits contained in the *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### Compliance

As part of obtaining reasonable assurance about whether the State of Colorado's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* which are described in Section II, Financial Statement Findings, of the accompanying Schedule of Findings and Questioned Costs.

#### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the State of Colorado's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the State of Colorado's ability to record, process, summarize and report financial data

consistent with the assertions of management in the general purpose financial statements. Reportable conditions are described in Section II, Financial Statement Findings, of the accompanying Schedule of Findings and Questioned Costs.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.



## STATE OF COLORADO

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November 4, 1999

**Independent Auditor's Report on Compliance  
With Requirements Applicable to Each Major Program  
and Internal Control Over Compliance  
In Accordance With OMB Circular A-133**

Members of the Legislative Audit Committee:

Compliance

We have audited the compliance of the State of Colorado, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 1999. The State of Colorado's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the State of Colorado's management. Our responsibility is to express an opinion on the State of Colorado's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the State of Colorado's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the State of Colorado's compliance with those requirements.

In our opinion, the State of Colorado, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1999. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as Recommendation Nos. 2, 3, 4, 5, 7, 23, 24, 25, 27, 28, 29, 30, 31, 36, 37, and 38.

## Internal Control Over Compliance

The management of the State of Colorado, is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the State of Colorado's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the State of Colorado's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as Recommendation Nos. 2, 3, 4, 5, 6, 7, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 38, and 39.

Our consideration of the internal controls over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

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